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The BEE PUBLISHING CO., Props. E. ROSEWATER Editor.

It begins to look now as if we would have paying after all.

VIRGINIA is drying up with drought and Iowa and Nebraska are drenched with rain. Mr. Hazen and his bureau have much to answer for at the hands of an outraged people.

A NEW number of the nihilist journal, "The Will of the People," has appeared in St. Petersburg, and the czar is shaking with another fit of the ague.

The New Hampshire legislature meets to-day to elect a successor to Senator Rollins. If check and money, backed by corporation influence, can carry the day, Rollins will be his own successor.

THE Inquest on the Brooklyn bridge accident shows a great deal of hindsight on the part of the managers of that structure who are now showing why it ought not to have happened.

THE Herald chuckles over the announcement made by a York county railroad organ that anti-monopoly is dead. We have heard the same remark a good many times during the past six years.

A BOARD of official visitors are examining the naval academy. They have not yet succeeded in discovering a cadet who is willing to trust his life on board one of Robeson & Chandler's new monitors.

THE Omaha branch of the Irish national league was successfully organized last night. Omaha has more educated and conservative Irishmen in proportion to her population than any city in the west.

JOHN SHERMAN is reported to have made "a powerful republican speech" on Saturday, at Mansfield, Ohio. Something more than powerful speeches will be needed to carry the Buckeye state in the fall campaign.

ONE THOUSAND doctors are in session in Cleveland. The chief topic of discussion is whether patients shall have the right to call whatever physicians they please in consultation, regardless of schools.

MISSOURI followed Iowa, yesterday, with another neck-tie accident. Law and order has to give place to the prevailing fashions in localities where murderers run loose and courts seem organized not to convict.

WATCH the assessment. The county commissioners are now sitting as a board of equalization over the returns as handed in by the assessors. The Bee will keep an open eye on their proceedings and will have something to say on the assessment of 1883 as compared with last year's lists.

GREAT surprise is said to be expressed in Washington over developments in the Hill case, which show that the government has been floored in the erection of public buildings. Greater surprise would be felt if it was proved that government contractors were any more honest than men doing private work without a fat treasury to fall back upon.

THE Kansas railroad law went into effect on the first of the month, and much interest is felt in its operation. By its provisions all passenger rates in the state are fixed at a maximum rate of three cents a mile. With a view to making the law obnoxious, the railroads will refuse all excursion rates. Agricultural associations, picnic parties and clerical conventions will be required to pay the regulation three cents a mile without rebate. The Nebraska railroads attempted to make the Doane law obnoxious with the effect of creating an anti-monopoly party which polled 17,000 votes at the last election. When corporations try to make just laws obnoxious to the citizens it is high time for the people to make law breaking and defiance of law obnoxious to the corporations. If we are not mistaken the next legislature in Kansas will go several steps farther in the way of anti-monopoly legislation than the last. It rarely pays to arouse the law making power of the state to apply the extreme remedies which they possess, for the correction of crying abuses.

THE LAND TAX DECISION.

Exception is taken to our strictures on the action of Judge Dandy in granting a perpetual injunction to restrain the county commissioners and treasurer of Buffalo county from levying or collecting taxes on the unpatented lands belonging to the Union Pacific railroad. Two points are made to sustain the conduct of the judge in this case. First: that Buffalo county made no defense against this injunction; and second: that the decision of Judge Dandy simply carried into effect the ruling of the United States Supreme Court in the case of McShane vs. Union Pacific.

We were not aware that the commissioners of Buffalo county had neglected or failed to defend through an attorney their action in levying this just tax, and if ample time was given them to make such a defense a large part of the blame rests upon them. But even though this was another jag handled affair, it does not necessarily follow that the court was bound to grant a perpetual injunction. This was not merely a case involving the interests of Buffalo county, but it involved the state taxes as well, and if the judge had been as anxious to protect the interests of the state as he seems to be to protect the interests of the railroad, he would have caused the attorney general of the state to be cited and given the fullest latitude to the discussion of the vital question whether the largest land owner in Nebraska is to be exempt from taxation.

And why did Buffalo county allow the case to go by default? Perhaps for the same reason that the commissioners of San Mateo county permitted the tax case against the Central Pacific to go by default in the United States circuit court in California. For weeks and weeks the commissioners of Buffalo county have been harassed by the lackeys and shysters of the Union Pacific road, and every effort has been made to prevent them from ordering the treasurer to levy a tax on the unpatented lands. Their refusal to be influenced in the first instance and their failure now to defend their action can only be accounted for on the ground that they have since been corruptly manipulated, or that sufficient time has not been given them for defense. That matter the people of Buffalo county must settle for themselves.

The decision in the McShane case, which is cited as the basis of the injunction, does not seem to us, to afford the proper ground. When that decision was rendered, twelve years ago, the Union Pacific road had not been accepted by the government as completed, and hence its land grant was still in doubt. But now the ownership of the lands is absolute. By a later decision of the supreme court in the "Platt" case the road was declared to be the sole owners of the lands, which cannot be taken from them by the failure to comply with any condition in their charter. Right here let us say that Judge Dandy's action in the Platt case, which is said to have no bearing upon the Buffalo county injunction, should in equity have been a bar against the injunction.

The Platt case, as we have stated, was a put up job that should never have been allowed to go through any court. The supreme court of the United States was made to pass upon the facts presented, which were ingeniously distorted to conceal the equities involved. The supreme court could not know the fact that William Platt was a land agent of the Union Pacific acting in conjunction with his employers to defeat the ends of justice. They could not know that Mr. Platt's attorney had been an attorney for the Union Pacific and was employed at their instance. They could not know that Platt was not a bona fide settler on the land, but was merely playing a part to offset the decision of Secretary Schurz in the Dadysett case. But Judge Dandy, who has lived in Nebraska a life time, had every reason to know that this was a bogus suit purposely gotten up to use him and his court to rob the settlers of America of millions of acres upon which they had a right to make a home under the original U. P. charter. Having held that the lands had been disposed of by being mortgaged through the lease of a land grant bond, Judge Dandy stands committed to the theory that the road is the absolute owner of the unpatented land. Taking out a patent is a mere formality, the absence of which should not deprive the state of Nebraska of the due shares of taxes from its owner under any pretext. Suppose a homesteader should refuse to take out his patent after living five years on his land what protection would he have in the United States courts against paying his taxes? Suppose furthermore that he had received his patent and failed to pay the fee for recording as the Union Pacific has failed to pay for surveying, would the commissioners of the county be enjoined from taxing his land? If they were so enjoined, then one-third of the farms in Nebraska would go untaxed.

Viewing this question purely from a standpoint of equity and with no personal feeling towards any judge we

insist that this injunction has done a grave wrong to Nebraska.

THE BOARD OF EQUALIZATION.

The county commissioners are now in session as a board of equalization. Their duties under the law are plain and imperative. The board sits in review of the conduct of the assessors and is expected to place the property of every citizen on an equal basis. The statute requires that all property shall be assessed at the full market value but willful perjury seems to be no crime in Douglas county and Nebraska. The assessors claim that they are not bound by the plain letter of their oath of office, because other assessors in other sections are violating the statute. So they assess property at rates varying from one-fourth to one-tenth according to persons and localities. The object of a board of equalization is to make these assessments uniform. If one-third or one-fourth is to be the basis, then all property should be assessed at that rate.

Thirteen years ago the assessed valuation of this city was about \$10,000,000, and of the city and county \$13,000,000. Since then the assessed valuation has been steadily decreasing, in spite of our steady growth in wealth and population. Two years ago it had got down to a fraction over seven millions. Last year, by a vigorous effort on the part of THE BEE, it was raised about a million. Now everybody knows that there is not a foot of ground in Omaha to-day that is not valued at from 50 to 500 per cent more than it was in 1870. Omaha real estate alone is worth from forty to fifty millions. In the county lands that five years ago were selling at \$5 an acre, are held at \$30. In the last thirteen years we have built more than 6,000 dwelling houses and 500 business houses, besides hundreds of farm houses. Add to this the great public improvements owned by private corporations, such as water works, gas works, manufactories, street railways, hotels and opera houses, and it certainly surpasses all belief that in the year 1883 the total valuation of Douglas, as returned by the assessors, footed up only \$10,000,000.

It is not expected, of course, that the board can go over every lot, but they can and ought to correct glaring discrepancies between the wards. It is reported on good authority that the Third and Fourth ward assessors are the only ones in the county that have made material advances in the valuation over last year, while the First and Second wards are stationary and an inappreciable advance has been made in the Sixth. The authority of the board of equalization to raise the aggregate valuation of property in separate wards is full and complete. The statute of 1883, c. 275, says:

"It shall ascertain whether the valuations in one township, precinct or district bear just relation to all the townships, precincts or districts in the county, and may increase or diminish the aggregate valuation of property in any township, precinct or district by adding or deducting such sum upon the hundred as may be necessary to produce a just relation between all the valuations of property in the county, but shall in no instance reduce the aggregate valuation of all the townships, precincts or districts below the aggregate valuation thereof as made by the assessors."

Nothing can be plainer than that. If the First, Second, Fifth and Sixth wards are assessed lower proportionately than the Third and Fourth, it is the duty of the board to equalize the total city assessment by raising the valuation. And if all the wards are assessed at less than their market value, it is equally their duty to raise the assessment in each to a sum which will represent something like an approximation to a fair assessable valuation.

The statute provides that the board shall, upon the complaint of a citizen that property has been assessed too low, review the assessment and correct the valuation, but it does not provide that no changes shall be made in the returns of the assessors unless such specific complaint is filed for record. It is one of the duties of the board, for which they receive their salaries, to ascertain through the county clerk's office the actual valuation of property in the county. With the data there obtained they can perform their duties as a board of equalization understandingly and competently.

It will be an infamous outrage if the next tax levy on property in Douglas county is made on a valuation of less than \$15,000,000. That will be about one-fourth of the present market value of real estate alone. If the board of equalization expects to sit like stonington bottles, waiting for complaints that the assessment is too low, they have a very low idea of their powers and duties. What the tax-payers of Douglas county are anxious to know, is whether they are to continue to be bled by the tax shirkers. Their only appeal now is to the board of equalization. Their next appeal, if the first fails to obtain relief, will be made at the polls. If the board of commissioners feel that they have been elected to serve the interests of the tax shirking capitalists and public and private corporations, at the expense of the people, it is high time that they should be taught a lesson.

WHERE IS THE BLAME?

A great deal of howl is being raised about the number of burglaries, highway robberies and crimes against persons and property in Omaha, and wholesale charges are made of the inefficiency and demoralization of our police force. There is no doubt that our police have been both demoralized and inefficient, but if every officer was as efficient as the best, the present force could not begin to patrol our city. We have only sixteen policemen in a city of 45,000 inhabitants, and our revenue will not permit any material increase of the force.

Where is the blame? With a property valuation of fully \$50,000,000 our city government is tied hand and foot through the gross violation of the law regarding assessments. Last year the levy was made on a basis of less than \$8,000,000, while taking one-third as the ratio of assessment, at least seven millions of real estate and personal property escaped tax free. The houses and cottages of our laborers, and clerks, and mechanics were very generally assessed at a third of their market value, but our wealthy property owners and private corporations shirked their taxes on the shoulders of the men who were least able to bear the burden. As matters now stand, the property of our best taxpayers, our mechanics and laboring men who list all they own, is entirely without police protection, and every demand for an increase of the force is met with the reply of "no funds."

Omaha will never be a city worthy the name until she learns from the experience of other cities how to derive a revenue sufficient to meet her necessities. Tax shirking and tax shirkers have done more to retard our growth than all other influences combined. A merciless raising of the assessments on all property which has not borne its share of taxation is due as much to the mass of our taxpayers as it is to the name and reputation of Omaha abroad.

THE BUFFALO COUNTY DECISION.

To the Editor of the Bee. Under the head of "An Infamous Decision" last night's Bee published an item from some interior newspaper with respect of a decision recently rendered by Judge Dandy, in the United States circuit court, in the case of the U. P. R. Co. against Buffalo county, and in the same connection tenders the opinion of the editor of the Bee in the premises. It is clearly evident from the statement made, and the conclusions drawn therefrom, that both the county newspaper and the editor of the Bee were ignorant of the facts in the case, and while the writer, believing no intelligent man will consider any support of the purity of Judge Dandy's judicial character necessary, disavows any effort in that direction, it would be unjust to the judge not to make public the true facts in the case from the decision of which the Bee and the paper referred to draw such crude and illogical conclusions. The absurdity of the intimation made that there exists between the Platt case so called and the case recently decided, any inconsistency or inconsistency or ridiculous to justify any reflection upon the court, will be clearly apparent to the ordinary reader when the two decisions are understood. The Platt case referred to was one in which Platt claimed ownership under the pre-emption act, the railroad claiming by virtue of its grant from congress.

By the terms of that grant any of the land covered by its terms undisposed of by the railroad company after a certain length of time, became subject to entry by any settler under the laws of the United States. The time had elapsed; Platt took possession. The railroad had, before the time elapsed, mortgaged the land with its roadbed, etc. The question involved and decided was: Had the road disposed of the land within the meaning of the land grant act? Judge Dandy held that a mortgage of the land was disposal within the act; therefore Platt had no right of entry. The railroad was the owner of the equity of redemption like any other mortgagor but as between the government and the railroad company, the company had complied with the terms of the land grant purchase, which decision was afterwards affirmed by the supreme court of the United States.

Now, what was the question involved in the case of the railroad company vs. Buffalo county referred to? The county claimed the right to tax certain lands, and had exercised their powers of taxation. The railroad company claimed that the land was not subject to taxation, because the railroad, not having yet paid the cost of surveying the land, in question, nor the cost of the patents, the patents had not yet issued from the government; that being so the government had still an interest in the land, and the legal title. The bill was brought by the company to restrain the collection of the tax. The injunction was granted on the ground that the land was not subject to taxation. The decision was based upon and followed the decision of the Supreme Court of the United States in the case of McShane, treasurer of Douglas county, vs. U. P. railroad, and in a later case taken from the district of Kansas, where the highest tribunal in the United States held that until the cost of the patent and of surveying the land was paid the United States still had an interest in the property and therefore the lands could not be taxed.

The lands in controversy in the Platt suit were not the same lands described in the Buffalo county suit, and if they were the one case decided that they had been disposed of within the language of the land grant and the second decided that as long as the cost of the patent and fees for survey had not been paid they were not subject to taxation. So it appears that the supreme court of the United States in

the McShane case held precisely as Judge Dandy did in the Buffalo county case, and the latter was bound to follow it.

Happening to be in the clerk's office of the United States court shortly after reading the article referred to, upon reference to the records, it was ascertained that Buffalo county made no defense to the action referred to, not even filing an answer or taking any steps toward defeating the object of the action. The board of commissioners and its attorneys evidently had more respect for the inviolability of the supreme court of the United States decision, than the editors of the papers referred to.

C. R. REDICK.

KALAMAZOO, MICH., Feb. 2, 1883. I know Hop Bitters will bear recommendation honestly. All who use them confer upon them the highest encomiums, and give them credit for making cures—all the proprietors claim for them. I have kept them since they were first offered to the public. They took high rank from the first, and maintained it, and are now called for by them all others combined. So long as they keep up their reputation for purity and usefulness, I shall continue to recommend them—something I have never before done with any other patent medicine.

J. J. BABCOCK, M. D.

Not Talking Business.

A cattle dealer stopped at the house of an Arkansas small farmer, and called to a man who was drawing water with an old-fashioned windlass that craked out with an alarming creak at every turn of the crank.

"Light," shouted the drawer of water. The man dismounted and approached the well. "I am a cattle buyer," said the man, "and I'd like to talk business to you."

"Can't talk business till I give these steers as much water as they want."

"How long will it take you?" "Blamed if I know. They ain't had no water for twodays, and the well's 75 feet deep, and the bucket leaks; now make the calk'ation."

"Why don't you drive them to the river?" "Cos they'd rush in an' drown themselves."

"Do you want to sell them?" "I would if I had the ole woman's consent, an' I think she's willin'."

"Where is she?" "She's jes' gittin' ready to go over to see one of the neighbors."

"You'd better consult her before she leaves."

"You don't know that woman like I do. It ain't safe to pastor her when she's gittin' ready to go anywhere. Well, haster wait till she gits thar."

"How far is it?" "About nine miles."

"See you don't care to talk business?" "No, I ain't so powful keen."

"If you'd pay more attention to business you'd live better."

"D'n't wanter live no better'n I am. Suits me."

"Are you making any attempt to educate your children?" "Yes, an' they're gittin' along fine. Jim his nigger with a brick yester day. Bob assed a justice of the peace an' Buck ain't afreerd of the devil. That's a mighty good showin', let me tell you," and the windless creaked and the steers wailed their eyes.

"Are all of your children boys?" "They might have been if it hadn't been for one thing."

"What was that?" "One of 'em was a girl."

"Well, there's no use fooling with you, good-day."

"Good-day," and he turned the crank, muttering to himself, "noisln' 'round here tryin' to find out who's got whisky. A man haster be mighty smart these days."

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