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THE BEE PUBLISHING COMPANY, PROPRIETORS. E. ROSEWATER, EDITOR.

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Geo. B. Tschuck, being first duly sworn, deposes and says that he is secretary of the Bee Publishing Company, that the actual circulation of the Daily Bee for the month of January, 1890, was 10,778 copies, for February, 1890, 10,658 copies, for March, 1890, 11,537 copies, for April, 1890, 12,191 copies, for May, 1890, 12,479 copies, for June, 1890, 12,288 copies, for July, 1890, 13,134 copies, for August, 1890, 13,364 copies, for September, 1890, 13,320 copies, for October, 1890, 12,289 copies, for November, 1890, 13,348 copies.

THE LAW MUST BE CHANGED. The virtuous indignation of the railroads over the proposition that they should pay city taxes in Omaha, Lincoln, Beatrice, Grand Island, Fremont and Hastings, and in every other city in Nebraska where their lines run, is very amusing. What reason is there, we should like to know, why the Union Pacific and Burlington roads should be exempt from all of the duties of property ownership which all other citizens and corporations except themselves are obliged to perform? Why should honest John Smith and simple John Brown pay state, county and city taxes on their property, and the corporations managed by Mr. Callaway and Mr. Holdrege go scot free of city taxation? Churches and charitable institutions are often exempted, but no one will claim that a railroad company comes under either classification. Experience with their managers and management forbids the idea.

OUR state revenue law, which was shrewdly smuggled into the statute book by the railroad lobby, makes the state board of equalization the listers of all railway property included in right of way, depot, depot grounds and buildings thereon. This generous classification includes about nine-tenths of all railroad property in the state. By the present law all this assessable property is lumped for each road and divided pro rata among the counties through which the road runs according to the mileage included within the county limits. The amount of assessable property is certified to each county and placed on the books of the county clerk for county taxation. Cities, under the law, transcribe the assessment rolls made by county assessors. As the county assessors have nothing whatever to do with the assessment of railway property, included in that most general term, "right of way," the city is unable to list it for assessment. As a consequence, we have the remarkable spectacle of great corporations plying their business under the protection of municipal governments, extending their lines through city streets and alleys, reaping the benefits of police and fire protection, municipal improvements and municipal administration, and coolly declining to foot their portion of the tax bills because, indeed, they pay state and county taxes. What part of the state and county taxes goes to the payment of city salaries? Do the state and county pay for police and water and steamers, for paving and sewerage, for grading and curbing and gutting, all of which advantages of city life the tax-shirking corporations share as fully as the humblest citizen who has to pay his taxes?

THE position of the railroad attorneys is absurd. The law must be changed to compel the railroads to pay the taxes they now decline to pay under the pretended sanction of the statutes. Every city in Nebraska and every town which expects to assume municipal airs with the inevitable burdens attendant should combine to enforce it.

A Question Answered. A Sarpy county paper imagines that it has detected a large sized African in the wood pile in connection with the telephone company and the editor of this paper. It is impertinent enough to ask how much telephone stock the editor of the Bee holds and "why his company has never paid a dollar in taxes on its lines through Sarpy county." The editor of the Bee has no objection, in the world, to answering the first question. He does not own a dollar's worth of stock in the Nebraska Telephone company or in any other company of the kind or description, saving only the Bee Publishing company, of which he is president and a heavy stockholder.

HE has no means of knowing whether the Nebraska telephone company pays its taxes in Sarpy county or not. If it does not the proper authorities should take the matter up, and bring the defaulting company to time. The county attorney and county commissioners ought to know their duty in the matter. If not, their local weekly should enlighten them. So much for that.

WE confess that we have a great deal of sympathy with the complaints against the Bell telephone monopoly. It is oppressive in its charges and inefficient in its service. The value returned is probably less in proportion for the money than that given by any other common carrier. It is an arrogant monopoly, fortified in its insolence by patents secured by fraud and swindling and maintained by the usual methods of all other monopolies which tax their patrons at the expense of the rest of the country.

THE president in his message, Secretaries Endicott and Whitney in their reports, Admiral Porter, Commodore Seward and Brigadier General Benet—the chief ordnance officers of the navy and army—all strongly urged the necessity of enlarged and improved coast defenses. In these several reports, with others that preceded them, the facts showing the defenseless condition of our sea coast and lake frontier are fully set forth, and they would seem to carry all the argument that is necessary to enforce upon congress the importance of this matter. It is impossible to forego the conviction, in reading the concurrent statements and opinions of men who are foremost in their profession, that the country is not entirely secure while its numerous gateways, close behind which are accumulations of wealth amounting to thousands of millions of dollars, are in their present unprotected condition. Except as to a few ports we are easily vulnerable along the whole vast stretch of our sea and lake coasts, and most so where the possibility of injury is greatest. Confident in the security of our isolation and in the wise policy of minding our own business, with a strong faith in our ability to meet the demands of any exigency, we have left the entrances to the citadel practically unguarded.

THEY are entirely out of politics and is not writing any more books. He has been too ill to work for two months.

MR. ELIZABETH Clay Stanton and other strong-minded women have come to Europe to coach themselves, so as to effect the proposed new translation of the bible, which would do justice to woman.

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HAMILTON Fish is still hale and hearty, though he has compassed the round of seventy-eight years. He still watches the course of affairs with the keen interest of one whose life has been among great men, great purposes and great issues, who has been a part of the great drama of the world.

Now let the marshal give proof of his competency as far as lies in his power, by a lively shaking up of the bad bones. If the mayor and police interfere, the public will take a hand in the business.

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SANDWICH ISLAND FESTIVAL.

Luxurious Features of King Kalakaua's Fiftieth Birthday.

A South Sea Donation Party—Gifts—The King's Quarrel with Spreckels.

San Francisco correspondence of the St. Louis Globe-Democrat. The Honolulu papers, which arrived late the night of November 29, contain elaborate reports of the observance of King Kalakaua's fiftieth birthday. It was the design of a festival second only to his coronation ceremonies, on which he squandered \$400,000. The weather and lack of coin prevented the carrying out of the royal plans. Heavy rains, following an unusually long drought put a complete damper on the outdoor ceremonies, while the sad absence of money in the exchequer interfered with the observance of that generous hospitality for which Kalakaua is noted. On November 1, Kalakaua rounded fifty years of a life which has been singularly virtuous. He was wretchedly poor until he ascended the throne, but his poverty prevented him from indulging in the vice of gambling, which was his ruin. He had a son, a crown prince, but he was so miserably poor that he was obliged to beg for his support. He was so miserably poor that he was obliged to beg for his support. He was so miserably poor that he was obliged to beg for his support.

A POPULAR TRIBUTE. In spite of his illness, however, he is half-fellow well met with everybody, and because he is generous with his money. The birthday celebration showed this, and also showed the appreciation of the financial straits of the monarch. The popularity of the king was shown by the large number of the country people who flocked to town, bringing some simple gift in token of affection. The king's royal lack of coin was manifested by the many money presents given. The Iolani palace, which was decorated for the occasion, must have presented a scene something similar to the palace of a country preacher after an adoration party. Cattle, sheep, pigs, sweet potatoes, taro, poi—all the natural productions of the islands—were gathered in the palace yards. About 500 of the guests brought ornamented calabashes. As the king had already a liberal supply of these water vessels, he will be able to become an exporter.

THE most welcome gifts, however, were those which contained coin or money orders. The police force were the first visitors of the birthday, and they brought a large sum of money in the form of a money order for \$750. The king's guard gave him a check for \$18.50; the board of health presented him with a pretty little card containing fifty new \$20 bills. The king's secretary presented himself with a gift of a money order for \$100. The king's physician presented him with a gift of a money order for \$100. The king's physician presented him with a gift of a money order for \$100.

THE pay roll of the officials about the state house, their deputies, clerks and janitors, and the judicial officers and district attorneys, for each month, amounts to \$17,734.90. This includes all salaries of officers paid by the state.

TAKING the word of the Journal for it, "One thing is sure: the business men of Sioux City have firmer faith than ever before in the future of Sioux City. As the last sands of the year 1889 begin to run out, there is no nervousness of inquiry as to the fate of Sioux City in the year soon to open, and in after years."

THE supreme court has affirmed the decision of the district court of Greene county, and Hugh McCabill, found guilty of manslaughter and sentenced to imprisonment for three years, will serve out his sentence. He was a member of the militia of the 10th January, 1887, that entered the house of Nels Munson, at Angus, and shot and killed him.

THE weekly statement of the state debt, rendered Monday, shows that cash in the treasury is \$1,100,000. The state debt has increased in the week past \$29,000. Accurately put, \$795,841.68, cash in the treasury, \$31,522.88, leaving the weekly statement of the state debt at \$744,358.81, as against \$718,028.53 one week ago.

THE Brookings colleges has 195 students. The Yankton woolen mills have shut down for the winter. The improvements at Miller for the past six months amount to \$41,220. The thermometer was 49 degrees below zero at Aberdeen on the morning of the 4th.

A TON of flax has been discovered by Dakota farmers to be more valuable for heating purposes than a ton of soft coal. The scarcity of good pure water at a number of Dakota towns is causing a great deal of sickness and distress, and it is feared that calamitous results will follow.

JUDGE CAURON, now holding court at Columbia, is making short work of zanting the county. Indictment has been returned against a large number of men and several fined \$500 each.

THE trial of the Mcintosh brothers in Cheyenne cost the county \$9,000. The total vote of the territory at the last election was 14,732, against 12,811 two years ago. The fifteen-year-old son of Alderman Grant of Cheyenne was drowned while skating on this ice, last week.

An interesting damage suit is on trial in Cheyenne. William F. Turner, of Denver, sued Daniel Ullman, a wealthy resident of the magic city, for \$25,000, for damages resulting from the affections of his wife. Mr. Turner is the divorced wife of a man called Thompson, and for three years previous to her marriage with Turner was acting as housekeeper for Ullman. Ullman has been separated from his wife for a number of years. Turner, the plaintiff, came to Cheyenne two years ago as agent of a certain sewing machine company. He met Mr. Thompson, and after a brief, but effective courtship, the twain eloped, were married at Greeley, honeymooned at Denver and Omaha, and finally went to Cheyenne. Ullman was not reconciled to the loss of so pretty a wife, and in a short time commenced efforts to regain her. He wrote her a number of letters, one of which is in the possession of the plaintiff, and one of the most important in establishing his claim. It recites that he (Ullman) is sick, with weeping on account of her absence, that he will surely die if she does not return, and adds that he wished to be buried in her lot in the cemetery, and finally offers if she will consent to pay her \$250, which he claims he offered for past services. To this letter no name is signed, and while the writing resembles Ullman's he claims that it is a forgery. The outcome of the letter-writing, however, resulted in Ullman going to Omaha, meeting Mr. Turner at the train, and their going together to the Cozzens house, where Ullman presented the lady to be a relative, and on account of a forged check, \$250, which he had given to Turner, they remained there three days and then came to Cheyenne. Mrs. Turner taking her old place as housekeeper, which position she still holds.

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ST. LOUIS ministers have felt called upon to denounce the ballet as immoral and St. Louis women have forwarded to Mrs. Cleveland a severe rebuke for having wine on the table at a ladies' lunch.

MR. HUGHITT'S surveyors are surveying a new line between Omaha and the Elkhorn Valley. It should strike farther west than any of its predecessors. If Mr. Hughitt will offer to construct a road from a point between Hooper and Nickerson to Omaha, giving this city a straight and air line connection with the north west, he may hear something to his advantage.

A NUMBER of "stalwart" country papers whose stalwartism needs to be bolstered every twelve months by an annual pass, are dreadfully exercised over the fear that General Van Wyck will accept a number of democratic votes if tendered him in joint legislative session. To be sure. Why not? So would any of his competitors if they could secure them.

KEEP it before the people that the corporate monopolies through the bogus revenue law, are shirking the entire burden of municipal taxation on the shoulders of the tax-paying citizens of Nebraska. While every other taxpayer pays state, county and city taxes the railroads evade all city taxes on nine-tenths of their property, under the thin pretense that they pay state and county taxes and that the law does not compel them to contribute to the support of municipal governments.

THE meeting of the humane society was a gratifying success. There was a large house, an interesting array of speakers, and an audience who followed them with sympathetic attention and generous applause. The graceful remarks of Judge Savage, the eloquent and heartfelt address of Mr. Poppleton, blending with ideas and burning with warm sympathy for the objects which it advocated, the interesting and chatty talk of Dr. Miller, and the friendly words of the other speakers made up an evening of instruction and entertainment which will not soon be forgotten by those present.

SENATOR DAWES recently expressed himself in favor of placing on the free list every raw material that is used by the manufacturers of the United and that is not produced in this country. This is something of a concession for the Massachusetts senator, but he would more strongly commend himself to approval if he should enlarge the free list to include some other articles, among them the grades of wood that do not grow, jute, lumber, salt, coal, rice and some other necessities. We welcome the sward of Mr. Dawes, however, as tending in the right direction. It may be noted here that another hitherto stalwart defender of the protection policy, Representative Hiseock, of New York, is disposed to go somewhat farther than the Massachusetts senator in reducing the list of taxed articles. These are promising signs.

Practical Revenue Reform. The first practical move of the session, for revenue reform was made in the introduction of a bill by Senator Van Wyck which proposes to place sugar, molasses, and lumber on the free list. All these are articles of daily necessity. They are used by poor and rich alike. The tariff tax which they now bear is maintained solely to benefit a few sugar planters in Louisiana and lumber barons in the northwest at the expense of the rest of the country.

Last year \$75,000,000 worth of sugar and molasses paid duty in this country, and the cost of every pound of that produced at home was increased by almost the amount of duty paid per pound on that imported. The effect of the tariff on the cost of the domestic articles of the same kind nearly if not quite to the amount of the duty. Consumers could easily afford to pay the duties on imports, if that were all, for the revenues from them go into the public treasury for the support of the government. Senator Van Wyck's bill is a practical one because the most practical way of reforming the tariff at present lies in a gradual enlargement of the free list. No measure of sweeping reform will run a ghost of a chance of success as congress is at present constituted.