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DEFECTS IN REVENUE LAWS

County Clerk Redfield Points Out Some Apparently Weak Spots.

SUGGESTS SEVERAL WAYS OF REFORM

Would Have One Assessor to a County, More Stringent Penalties, a Basis for Valuation and Support to Tax Deeds.

At the session of the State Association of County Commissioners and Supervisors, held at Lincoln Tuesday night, County Clerk M. H. Redfield of Douglas county read the following paper on the revenue laws of Nebraska:

"Mr. President and Gentlemen of the Nebraska Commissioners and Supervisors Association: The assessed valuation of Nebraska for 1896 is in round numbers $167,000,000, which is about 15 per cent of the actual value. And this, too, in the face of a statute which requires the assessment of property at its fair value and which provides a penalty for making a false return. The current indebtedness of the state is more than $1,000,000, and 5 mills on the dollar is the maximum that can be levied for general state purposes. It is manifest that no further delay can be allowed in adopting a system of revenue that will be commensurate with the growth and material development of the commonwealth.

"I need not point out to a body of men such as this the gross inequalities that exist, not only between counties, but between individuals, in the present methods of assessing property and levying taxes. The county of Douglas, the richest in the state, of which I am for the time being the clerk, asks no consideration which it would not accord to every other county. The levy of state taxes against us amounts to more than $160,000 a year, and the records show that we have paid for the support of the state government since 1874 the sum of $2,284,726.55. It has also been demonstrated that our average delinquency on state taxes amounts to only 2½ per cent of the levy, a showing, I believe, not surpassed by any other county in Nebraska.

"In considering the question of revising the revenue law several things should be taken into account. I wish to say in passing that there should not be any further legislation which will provide a system of taxation for any part of the state, or for any class, different from what is provided for all the people. Some kinds of property, it is true, from its nature, such as telegraph, railroad, insurance companies, sleeping car companies, national banks, etc., must be the subject of a different kind of legislation from other property, but the aim should be to make our revenue laws as nearly uniform as possible.

"The first consideration is: Shall the present revenue law be repealed as an entirety and a new law enacted to take its place? If so, I believe the proper way to correct the evils now existing would be to have one assessor for each county, with a term of six years, under a heavy bond, and ineligible to two consecutive terms. He should be empowered to employ assistants, and his office should be open the year around.

"Our present revenue law is not wholly bad, although, measured by results, it would seem to be worthy of wholesale condemnation. Whether one assessor shall be agreed upon or the present system continued, there are several features which should be embodied in the law, and with them I think most of the evils would be removed.

"A proposition (made at first by the editor of the Omaha Bee) has been before the people of this state for a number of years, and is being advocated at this time, to the effect that all property—including money, bonds, stocks, notes, etc.—shall be appraised or assessed at its full value, and a levy of taxes made on say 25 per cent of the amount. This idea was incorporated in the governor's message to the legislature of Nebraska of 1889, and has been recommended by the commission appointed by the last legislature of Iowa to suggest changes in the Iowa revenue law. The advantage of this plan, it is urged, would be to induce the holders of property that is now covered up, to return the same for taxation, thereby improving the showing of our state in the matter of accumulated wealth. This plan is suggested as worthy of careful consideration, but there is an element of doubt as to whether it would have the effect that is desired. In the end it amounts to the same thing whether a 4-mill levy, for instance, is made on 25 per cent of the valuation, or a 1-mill levy is made on the full valuation. Would not the property owner have as much inducement to uncover his property in the one case as in the other? It would be something gained, however, to have an assessment that approximates the value of the state, and anything which will lead to that result should be encouraged.

REPROACH TO NEBRASKA.

"It is evident that some radical legislation is necessary to reach that class of property which is perhaps the best able to bear taxes. The following figures, taken from the state auditor's report of 1894, shows a condition of affairs that is a reproach to a progressive community like Nebraska:

Franchises	$ 14,820
Annuities and royalties	1,085
Patent rights	664
Gold and silver plate	18,595
Diamonds and jewelry	19,030
Moneys of banks, brokers, etc	1,074,208
Credits of banks, brokers, etc	267,936
Moneys other than of banks, etc	589,712
Credits other than of banks, etc	899,737
Bonds, stocks, warrants, etc	148,535
Shares of capital stock, incorporated companies	159,620
Property of companies and corporations	2,547,395
Total	$5,741,337

"The present system of taxing railroads corresponds with that in a number of states, but it is mainfest that the counties having the terminals do not get a fair proportion of the railroad tax. The total credit to Douglas county on account of the Union Pacific, with its miles of sidetracks, its depots and superstructures, is only $316,540; Keith county gets $394,440; Cheyenne county, $391,970, and other western counties in the same proportion.

SERIOUS DEFECT IN THE LAW.

"A serious defect in the present system is that which prohibits the Board of Equalization from increasing or decreasing the aggregate returns of the assessors, except such as is incidental to a just equalization. This feature should be amended, giving the board the power to raise or lower a precinct or individual assessment to what seems to be just. One reason why our assessed valuation has been going down year after year is because the law does not fix a basis or a measure of value. Assessors should be required in determining the value of real estate to take into account the recorded transfers of property in the ward or precinct when the assessment is made. If this is done, it would be advisable to empower the Board of Equalization to correct an assessment on proof that the consideration shown in the recorded transfers is fictitious.

"The subject of amending the law to secure the enforcement of the collection of real and personal taxes is an important one and should have immediate attention. The total sales of real estate taxes in Douglas county this year have been merely nominal—about $600. When this matter is taken up the plan in vogue in Illinois and some other states, whereby taxes are sold on competitive bids—the maximum penalty which can be bid being 25 per cent of the tax—will be worthy of consideration. A law to insure the legality of tax deeds should also be enacted, and to this end the county treasurer should be provided with a seal.

"The difficulties surrounding the question of enforcing the collection of taxes without at the same time subjecting the taxpayers to extortionate rates of interest has brought out a suggestion which I deem worthy of mention before a body of this kind. The proposition is as follows: For the state and county to issue annually what may be called tax bonds, bearing 7 per cent interest, with an annual penalty, payable to the state and county, of perhaps 5 per cent. The bonds to be sold and the proceeds applied to the payment of delinquent real estate taxes. The bonds to be a lien on the real estate, which after three years is to be sold, with the right of redemption, and the proceeds of the sale of real estate to be used to redeem the bonds. It follows, of course, that legislation that will make tax titles good will be necessary, in order to make the state and county governments safe in guaranteeing the bonds. The advantages of this plan would be that the state and county governments would have the use of the money, and at the same time the tax shark, who is so much in evidence under the present system, would be a thing of the past. As this proposition is a new one in taxation, it should be adopted only after careful consideration, and with such modification as may be deemed advisable.

"Another very important question is this: Why should there be a special provision for the assessment of certain kinds of corporations, manufacturing companies, etc.? Why should their property not be assessed the same as the property of an individual? The state auditor furnishes some very elaborate blanks for arriving at the value of the capital stock of these corporations, but in practice very little tax is realized and the system is a farce. In 1894 the total valuation of the shares of capital stock of the different manufacturing corporations in the state was only $159,620. A better way would be to assess the property and allow the stock to be exempt from a taxation.

FEE SYSTEM NEEDS REVISION.

"The fee system for the payment of public officials is another question that is worthy of serious consideration and one on which there is a diversity of opinion. There is a growing sentiment that the entire fee system as compensation is wrong, that the proper way would be to fix salaries at reasonable amounts and require officials to turn all the fees collected into the treasury. Whether this plan is adopted or not, the fee laws should be revised and printed in the statute book as a separate chapter, and constructive fees should be abolished.

"Another law that should be passed is one requiring county treasurers to deposit the bond, sinking and other funds of school districts in a regularly approved depository and to give the school district the benefit of the interest earnings.

"The list of exempted property has grown to be an abuse and legislation should be had that will materially reduce it. The last census report places the value of exempted property in the state at $31,739,958.

"The points adverted to in this brief paper relate only to the more important features of the law. The work of overhauling the law will involve considerable time and should be left to a committee familiar with the subject and yet strong enough to ignore the demands of class interests. Our state motto, 'Equality Before the Law,' is shamefully trailed in the dust by the essential inequalities of the revenue law. I would invite into consultation the state officials and other men whose judgment is valuable. I would prepare the necessary legislation to be introduced, after mature deliberation, and finally when the bills go to the legislators I would place them in the hands of honest men and allow no lobbyist or corruptionist to tamper with them."

MAKERS OF NEWS PAPER COMBINE.

Pool Their Interests and Will Deal Through a General Agency.

NEW YORK, Dec. 11.—The conferences that have been in progress for ten days between the principal manufacturers of white news paper, have resulted in a practical agreement of all concerned to pool interests and to deal with consumers only through a general agency which is to be established in this city. The plan involves the formation of a national association, capitalized at a modest amount, which is to control the product of all the mills. By this arrangement the manufacturers expect to reduce running expenses, to reorganize the trade and to promote friendlier relations between all concerned. They expressly deny that prices will be advanced, but contend that they are obliged to follow the example of other men directing the great industries and co-operate to prevent ruinous competition. Thirty companies are interested in the movement. They are said to control the industry in this country. The manufacturers say their present plan has no similarity to that suggested about two years ago, when some of the parties to these negotiations proposed an absolute consolidation of all interests, with the sale of the various properties to a general company. The proposed joint company will conduct its business on a pro rata basis. This will be determined by the previous business done by the allied companies and the capacity of the mills they control. No attempt to restrict production is contemplated, as the foreign markets, it is believed, will take whatever supplies are left over at the end of the year.

PATCHING UP THE UNION PACIFIC.

Reorganization Committee Makes Public More of Its Plans.

NEW YORK, Dec. 11.—The reorganization committee of the Union Pacific Railroad company today addressed a circular to the holders of securities of the company's main line, inclusive of the Kansas Pacific, explaining the decision to extend to June 20, 1897, the time during which the plan and agreement may be declared operative. The company recites the frequent efforts to secure an adjustment of the independence of the company and of the Central Pacific railroad from the congress which began in December, 1895, and lasted until June, 1896.

The circular says that the bill agreed upon by the committee on Pacific railroads of both houses shortly before the adjournment of the last session of congress is, in its main features, satisfactory to the committee. It is hoped that action by congress at the present session will be favorable, in which event the committee will promptly proceed with the reorganization upon the lines of the proposed funding bill. Should, however, this expectation not be realized there is a probability that the government will proceed on existing authorization with the foreclosure of its liens. In such event the committee intends to prepare for the purchase of the property on such foreclosure and thereupon reorganize the property. In the existing situation the committee has deemed it prudent to postpone action in declaring the plan operative until the attitude of congress and the plan becomes more clearly defined.

FOR A PACIFIC COALING STATION.

Great Britain Said to Be Preparing to Seize a Mexican Island.

SAN DIEGO, Cal., Dec. 11.—The steamer Pacheco, which arrived from Lower California today, brings news that it is currently reported at Guayamas and Mazatlan that the British are taking steps to establish a coaling station at Clarion island, off the coast of Jalisco. Mexican officials displayed some concern over the report and had dispatched the steamer Oaxaca from Guayamas to the island to ascertain whether the story was true. The rumor was that a quantity of coal had been taken to the island and a landing was being built.

Illinois' Big Yield of Corn.

SPRINGFIELD, Dec. 11.—The official crop bulletin, issued today by the State Board of Agriculture, shows that the corn yield of this year is 288,500,000 bushels, averaging forty-two bushels per acre throughout the state. The average price is 18 cents per bushel. This is the largest yield in the history of the state, excepting the crop of 1879, which reached over 300,000,000 bushels.

Three Men Sentenced for Murder.

METROPOLIS, Ill., Dec. 11.—The jury returned a verdict today in the case of John Lemley, Bart Lynn and Ed Lynn, on trial for the murder of Ben Ladd last May, finding them guilty and fixing their terms in the penitentiary at ninety-nine, twenty and fourteen years respectively.

ARE GOOD ROADS A NECESSITY?

County Commissioner Williams Answers the Question in the Affirmative.

IMPROVED SYSTEM OF PUBLIC HIGHWAYS

The Work Retarded by Inadequate Laws and Revenue Obstacles—Lessons Drawn from Experience Abroad.

Commissioner G. R. Williams of Douglas county has given much attention and study to the question of improved public highways. As an observant public official he has gained valuable experience in road construction and maintenance, noted the defects in the existing systems, and the inadequate road and revenue laws which impede progress and permanency. His observations, coupled with lessons in road building, drawn from the experience of older countries, were embodied in a paper recently submitted to the meeting of the state association of county commissioners. It is as follows:

It has taken the American people well nigh 400 years to make up their minds that they need good country roads, but, if the indications mean anything, they have arrived at that conclusion with a determination which means success, because, when the people make up their minds that they want anything, and especially when their demands can be satisfied by the acts of public officials holding office at their pleasure, they generally succeed.

We are not the first people that have been driven by necessity to clamor for better roads. Macauley tells of a time in England when public sentiment on this line rose to such a pitch, that even the troops were called out to quell the frantic demands of the people. He tells us, that in the closing years of the seventeenth century, the highways in his country had fallen, through neglect, into almost absolute decay. He tells us of instances where travelers were as many as fourteen hours in going five miles, and that when Prince George of Denmark visited the country, he was six hours in going nine miles; that in numerous cases progress was only made by taking the conveyances to pieces and packing them over the almost impassable roads, while the unfortunate occupants were carried on litters. It is true, that we have not yet reached so serious a condition as this, but I cite this instance, first, to show what the final result of the agitation for an improvement was, and second, to bring to your attention what in the judgment of this eminent historian, was the chief cause of the lamentable condition of the roads, and on this he says:

"One chief cause of the badness of the roads seems to have been the defective state of the law. Every parish was bound to repair the highways which passed through it. The peasantry were forced to give their gratuitous labor six days in the year, and if this was not sufficient, hired labor was employed and the expense was met by a special rate (or tax)."

EARLY ATTEMPTS AT IMPROVEMENT.

The first attempt to improve the public roads in this instance was by the establishment of a system of toll roads, but this did not meet with general favor, and the demand of the public was only satisfied by the establishment of a complete system of improved highways under the direction of two men, whose names have gone down to history inseparably associated with the construction of permanent roads, Thomas Telford and John Macadam, men well known even in our day as the original authors of two established systems of road construction.

England today maintains a thorough system of public roads, built upon the foundations laid in the early part of the eighteenth century, largely a result of the united demands of her people, and this being true of that time, I am encouraged to have faith in the final result of our demands at this late day.

Our interest in this question has been much hastened by an almost complete change in the means of locomotion; chief among the improvements in that direction is the bicycle, whose use is now no longer confined to the pleasure-seeker, but has become an established factor in local transportation. It, too, is but the forerunner of horseless carriages, motor cycles and other similar inventions along this line. With the advent of this class of vehicles our attention is directed at once to the disadvantage of bad roads, because here man's ingenuity must supply the motive power and we are very quick to detect any waste of energy, while with the horse as a motive power, we have been content to permit a great volume of energy to go to waste principally because of the fact that it was no strain upon us. Now that we have at last become awakened to the necessity of an improved system of highways more in harmony with the present conditions, we naturally turn our attention to the steps necessary to obtain it.

THE LAWS INADEQUATE.

That our present laws are inadequate to the proper maintenance of a complete system of highways must be admitted by all who have given the matter any attention whatever. We are today suffering from the same narrow, contracted legal enactments to which Macauley refers as the chief cause of bad roads in England mentioned above. Under the provisions of the present statute governing this department in Nebraska, the supervision of highways is largely parcelled out to the township, thus practically dividing the state up into some sixteen hundred or more road districts; each one delegated with more or less authority to construct and maintain roads within its own boundaries.

This system is no doubt in harmony with the true idea of democratic government, which seeks to bring the management of all public affairs close to the people, but in the maintenance of roads it has its drawbacks. Public highways are not entirely local affairs inasmuch as they are designed to be used by all the people, and are in fact, used most by persons going to and from their nearest market, which is usually one of two or three of the larger towns in the county, so that in my judgment, the smallest district into which the road system of the state ought to be divided, is one coextensive with the limits of the county, but with the coming of modern improvements in the means of transportation, our public roads become of more general importance to the people of the state, so that I would advocate the establishment of a system of roads connecting the most important commercial centers of the state, to be known as state roads, constructed and maintained under some plan of general supervision so that they might be kept in a uniform state of repair throughout the state, that the traveling public might rely on their condition at all times and in all seasons. The construction and maintenance of roads leading into these larger avenues of travel might well be left to the authorities of the county, and by that means the general traveling public need not suffer from the neglect of local authorities to keep the roads under their care in proper repair.

ROAD REVENUES.

Radical changes must be made in the provisions regulating the collecting and expending of the revenue needed to construct and maintain our road system. At present we have too many officials clothed with too much authority in this direction; the overseer, the supervisor, the town board and the county board are each vested with more or less power to pay out the road and bridge funds, and the result is that their interests too often clash and their authority leads them into conflict while the public suffers. In my opinion sufficient funds are expended upon the roads in this state every year to keep them in fair condition if it were only applied at the proper time and in the proper place, for in this, as in treating disease, an ounce of prevention is worth a pound of cure; but the trouble at present is that what is everybody's business is nobody's business, and work upon roads is put off until a time when nothing else can be done, and by that time the work on the road might as well be left undone.

It seems to me that we can well afford to apply the same business methods in maintaining our public highways that have been adopted by the authorities of our larger cities in caring for their streets. None of the city governments have ever relied upon citizens working out their tax upon the streets, and I am one who believes that this is an unwise provision in the country. Not only does it fail in its real purpose, but it is a most expensive means of collecting tax. In my county it has cost from $1 to $3 to collect every $1 of poll tax worked out on the roads during the past four years. No business man would long continue such a system as this. I think it our duty to support such changes in the laws as will place the care of our roads in the hands of men selected with an eye single to their especial fitness for the work in hand, and then support them by such provisions with regard to the raising of funds as will enable them to make repairs at the proper time. I have undertaken here to indicate some of the most important changes which are, in my opinion, necessary in order to secure the best results.

PROBLEM OF CONSTRUCTION.

After we have obtained the needed legislation we are confronted with a question equally as important in the perfect development of this plan, which is, how to construct our roads so that they may be most serviceable in all kinds of weather. In the solution of this part of the problem we are somewhat restricted in this state to such materials as we have at hand, and for the most part the main problem for us to solve is how to construct a dirt road that will stand in all kinds of weather.

Those who have had experience in building roads, know that our common enemy is water. Both Telford and Macadam in their theory of road building, contended for a thorough system of drainage, as absolutely essential to a permanent foundation, and in order to obtain this they usually ran deep side ditches parallel with the roadway, and in very wet soil these were connected with cross or mitre ditches under the road, thus carrying off at all times all surplus water and keeping the foundation or bed of the road well protected. We may, however, avoid much of the expensive part of drainage on account of the fact that we are favored with a climate which assists the soil in discharging all accumulated moisture, so that if our surface drainage is perfect we shall go a long way toward preserving the roadway. Nothing will be lost, in my opinion, by a liberal use of drain tile in constructing roadways, especially through low ground, if a sufficient fall can be obtained so that the pipe will clear itself. The advantage of this method of drainage is that after it is once built, it requires little or no care to keep it in operation.

PRACTICABLE GRADES.

The next important feature in road building is the grade, which should be as easy as practicable, but, above all, in a system of roads covering the entire state, there should be a maximum grade established, so that in making heavy hauls a teamster might know how to adjust his load. This is one of the most important items, and one that receives too little attention at the hands of road builders; inasmuch as the weight of a load that can be moved over the entire length of the road is necessarily limited to the amount that can be moved up the steepest grade, you can easily see how an otherwise perfect system of roads might be deprived of much of its value by one unnecessarily steep grade. On a level macadamized or paved road, with a smooth surface, in ordinary repair, the amount of force required to be put forth to draw a load may be taken to be one-thirtieth of the load, varying somewhat with the construction and condition of the wagon, but in going up hill the horse has not only to move the load, but to lift it as well, and the additional force required to be put forth on this account is very nearly equal to the weight of the load drawn, divided by the rate of the gradient. Thus, on a gradient of one in thirty, the force spent in lifting is one-thirtieth of the load, so that in ascending the grade a horse must exert twice the force required to move the load on a level. In descending such a graident, the load, when once started, would just about move of its own weight without pressing on the team, thus giving the horse an opportunity to recuperate the exhausted force required to haul the load up the hill. A horse can exert without difficulty twice his usual force for a time, and the same is true of the bicycle rider, and they can, therefore, ascend a grade varying from three to 4 per cent, without a sensible diminution of speed. These and other considerations relating to surface drainage, have led to one in thirty being considered as a ruling gradient on first-class roads, and, in my judgment, the maximum established grade ought to be restricted to 4 per cent. An important feature in the question of grades, and one that is often, if not always overlooked, is the run of the grades, that is whether the ascent shall be the same from the beginning to the top of the rise. In early English roads building it was considered wise to decrease the grade toward the top; recent experiments have demonstrated that the best results are to be obtained by making the steepest part of the grade directly at the start, thus giving the team an opportunity to surmount a considerable portion of the rise while fresh. This method is equally favorable to the bicycle rider, who relies upon the momentum accumulated on the level for a considerable portion of the force exerted in ascending a hill. This is contrary, however, to the usual custom, which is to ease off the grade at both top and bottom, thus making the hardest pull in the middle of the hill.

ECONOMY IN EXPENDITURES.

In Douglas county the efforts of the Board of County Commissioners have been directed toward overcoming as far as possible the weaker points in our present laws, both in relation to the manner of expending the funds and the methods employed in carrying on the work; for instance, we have reduced the expenditure on account of overseers from $16,220.05 in 1892 to $5,424.13 in 1895. The sum saved in this line has been largely expended in operating road graders, with good results; our expenditures in that line having increased from $1,203.65 in 1892 to $6,094.11 in 1894, while we did not expend quite so large a sum in 1895, yet we have done good work with our graders. During 1892, 1893 and 1894 we have moved about 470,060 cubic yards of earth at a cost of $43,367.05, or an average of 9 4-5 cents per cubic yard. In addition to this, there had been graded with the county graders, up to the beginning of the present year, 267¼ miles of road at an average cost of $37.66 per mile. The figures for the past year are not at hand in such shape as to compare with the above years, but as nearly as can be estimated we have graded about forty-five and a quarter miles of road with the graders at a cost of $39.90 per mile, while we have trimmed up seventy-two and a half miles of that graded in 1892 and 1893, thus at the present time we have in our county about 323 miles of road graded up in a first-class condition, at an average cost of about $38 per mile, not including the contract work.

We find this to be a vast improvement over the old system of depending upon the overseer in each precinct; by it we get more work at a less cost, and it gives us a uniform system of roads throughout the county.

All great reforms are of slow growth, and we must not expect too much at once, but what we hope for is to so impress upon the people the great need for good roads, that at no distant day, in the state of Nebraska at least, we shall have a system of public highways that will meet the requirements of all classes.

Gas Company to Absorb a Rival.

KANSAS CITY, Dec. 11.—One year ago the Missouri Gas company began operations here, and immediately began a war on the old Kansas City Gas company, which resulted in a 50-cent rate for gas and in the giving away of thousands of free gas stoves. Now, it is stated, the old company is figuring on and has practically consummated a deal to absorb the Missouri Gas company and to raise the price of gas to $1 a thousand. Although the officials of both companies refuse information on the subject, they do not positively deny that its consummation is likely.

COST OF SCHOOL TUITION

Questions for the Consideration of the Supreme Court.

WILL TEST A RECENTLY ENACTED LAW

Fremont School Board and Dodge County Board of Supervisors Likely to Agree to a State of Facts to Be Submitted.

FREMONT, Dec. 11.—(Special.)—The constitutionality of what is commonly known as the free high school law enacted at the last session of the legislature is likely to be tested in the supreme court on an agreed case between the Dodge county board and the Fremont school district.

The law is not looked upon with much favor by the Fremont school board for the reason, as stated by Superintendent Miller, that many of the graduates from the city schools are not up to the grade of the lower class of the high school. The actual cost of furnishing tuition to a pupil in the Fremont High school has been determined by the board to be $3 per month. When the law first went into force Superintendent Miller appeared before the county board and made a statement, showing the cost of tuition and asking $3 per month for non-residents.

It was then agreed that the board should pay $2 per month and the parents or guardians of the pupils $1. At the close of the school year a bill was presented to the board for tuition at the rate of $2. It is claimed by Superintendent Miller that the board ignored the contract and instead of allowing the bill of $70 at a subsequent meeting adopted the following resolution:

Whereas, It is a question with the board as to whether or not the tax provided for in section 8, subdivision 6, chapter lxxix, of the act relating to free high schools, is a part of the 15-mill tax provided to be levied by counties under the constitution, or is a special tax to be levied in excess of the tax of 15 mills; now, therefore, for the purpose of doing justice and complying with said law as far as it is in the power of the board, be it

Resolved, That the county attorney be and he is hereby instructed to arrange with the school directors of the city of Fremont for the submission of said question and the constitutionality of said law to the supreme court of the state of Nebraska, the costs of such proceedings to be paid by Dodge county.

DELAYING ACTION.

Although this action was taken in July last, the case has not yet been agreed upon. At the August meeting of the school board a resolution was adopted refusing to admit non-resident pupils to the High school on account of lack of room. Shortly after, however, some of the members of the board privately advised Superintendent Miller to admit those applicants who were qualified, giving them such accommodations as were practicable and charging them $3 per month tuition, payable in advance, with the understanding that if the tuition was paid by the county $2 or the full amount if obtained was to be refunded.

There are now ten non-residents in the High school under this arrangement, two of them from Saunders county. Superintendent Miller states it is the intention of the school board to present a bill for the tuition of these pupils at the end of the school year to the county boards of their respective counties at the rate of $3 per month. In the high schools at North Bend, Dodge, Hooper and Scribner there are several non-resident pupils and their respective districts have not received pay from the county for their tuition. The Fremont school board is not in favor of the law, as the members do not consider it equitable to be obliged to furnish tuition which actually costs the district $3 for $2, especially in view of the present crowded condition of the High school building, and it is doubtful if the board will be willing to pay an attorney to present the case in the supreme court. It is its understanding that the resolution adopted by the county board is broad enough to cover the pay of an attorney for the board.

Columbus Firemen Entertain.

COLUMBUS, Neb., Dec. 11.—(Special.)—The Columbus fire department gave an entertainment last night at the opera house which was well attended and will net the boys a neat little sum to be used in entertaining some 500 or 600 firemen and visitors during the fifteenth annual convention of the Nebraska State Volunteer Firemen's association, which meets here January 19-21. The department was assisted in their entertainment by the Columbus orchestra, the Mandolin club, the Columbus Orpheus, the Whitmore Rifles and others.

Leigh World Changes Its Politics.

SCHUYLER, Neb., Dec. 11.—(Special.)—The Leigh World, which about eighteen months ago was changed from a populist sheet under the management of C. H. Swallow to republican under R. D. Saunders, has changed hands again and will be a populist organ after December 19, and under control of W. H. Hyland of Wilson precinct. Hyland had been a Colfax county teacher for many years until the present, being considered one of the very best. He has been active in politics, in 1895 having been candidate for county superintendent of schools.

Shoots a Prisoner in His Cell.

FALLS CITY, Dec. 11.—(Special.)—The two Brown boys confined in the county jail awaiting trial for burglary refuse to obey the sheriff. The sheriff says they keep quiet through the day and when bedtime arrives they make such a noise as to prevent anyone sleeping. The other night the sheriff went down and ordered them to bed. One went, but the other refused. The sheriff took his revolver and shot through the cage and made a slight wound on both legs just above the knee.

Narrow Escape from Suffocation.

COLUMBUS, Neb., Dec. 11.—(Special.)—Frank Gearhart, chief clerk for John Flynn & Co., together with his wife, had a narrow escape from suffocation from hard coal gas last night. He awoke about 3 o'clock, just in time to discover the situation and get some fresh air in the rooms. Mrs. Gearhart is still very weak from the effects of the asphyxiation, but is thought to be out of danger.

Complaint Charged No Crime.

NEBRASKA CITY, Dec. 11.—(Special.)—John Feil, who was arrested at Talmage a few days ago on the charge of obtaining money under false pretenses, was discharged today by Judge Ramsey, as the complaint charged no crime. Feil threatens to bring an action against the complaining witness, Mark Herstein, a jeweler of Talmage, for $10,000 damages for false imprisonment.

Saunders County Coroner Resigns.

WAHOO, Neb., Dec. 11.—(Special.)—A few days ago Dr. Torgney Anderson, the coroner of this county, resigned, his reason being that the office did not pay sufficiently for the trouble and interfered with his practice. Yesterday the county commissioners met and appointed as Dr. Anderson's successor B. D. Rupp, a druggist of this city.

Religious Revival at Schuyler.

SCHUYLER, Neb., Dec. 11.—(Special.)—Protracted meetings are in progress at the Methodist church, being at present conducted by the pastor, Rev. J. W. Jennings. Rev. Mr. Dawson of Omaha was expected this week, but became sick a few days since and could not come. The meetings are well attended and are growing interesting.

Farmers Busy Cribbing Corn.

STROMSBURG, Neb., Dec. 11.—(Special.)—The farmers are again busy in the cornfields, and corn huskers are in big demand, as high as 2½ cents per bushel is being offered for husking. The weather is fine and three weeks more nice weather will enable farmers to have their corn all cribbed.

POULTRY AND STOCK SHOW CLOSE.

Sixth Annual Exhibition of the Southern Nebraska Association.

HASTINGS, Dec. 11.—(Special.)—The sixth annual exhibition of the Southern Nebraska Poultry and Pet Stock association, which has been on in this city since Tuesday, closed this afternoon. There were over 300 birds on exhibition and the whole affair proved a success. The premiums were awarded as follows: J. C. Gerspacher of Grand Island, first on Light Brahma hen; L. P. Wright of Geneva, first on pair, first on pullet, first on cockerel of Light Brahmas; M. H. Dollinger of Kenesaw, second on Light Brahma cockerel; Ayers & Son of Geneva, first on pen of Partridge Cochins, first and second on cockerel and first on hen of same breed; Charles White of Aurora, first on Cornish Indian game and second on pullet and hen of the same breed; A. A. Stone of Hansen, first on Bronze turkey tom and first and second on hen of the same breed. The balance of premiums were captured by Hastings exhibitors: Webster Bros., first and second on pair Partridge Cochins; Chris Jacobs, second on Partridge Cochin pullet; J. F. Heiler, second on Partridge Cochin hen, first on Buff Cochin hen, first on Buff Cochin pullet, second on Buff Cochin hen and pullet, first on white-faced black Spanish cockerel and first and second on cockerel and hen of the same breed; Fred Renner, first on Irish Gray cockerel; John Lyman, first on pair bantams; A. M. Work, first on pen, rose comb Brown Leghorns, first and second on cockerel, first and second on hen and first on pullet of the same breed, first on Silver Laced Wyandottes, second on cockerel, second on hen and first and second on pullet of the same breed; W. Ohlheiser, second on pen, second on cockerel Rose Comb Black Leghorn, first on Black Leghorn cockerel, second on hen and first and second on pullet of the same breed; J. B. Smith, second on pen of Wyandottes and second on pen of Partridge Cochins; Mrs. E. B. Firbenie, first on White Wyandotte pullet; W. B. Alexander, first and second on Golden Wyandotte cockerel, second on pen of same; P. H. Sherrard, second on Black Plymouth Rock; A. C. Albright, second each on Light Brahma cockerel hen and pullet.

GLESING'S SLAYER NOT CAPTURED.

Norfolk Suspect Not the Fugitive Murderer from Schuyler.

SCHUYLER, Neb., Dec. 11.—(Special.)—Word from Norfolk states that the man answering the description of Claus Detlefsen, murderer of Diedrich Glesing, detained by officers at that point yesterday afternoon, is not the right man. Detlefsen, up to last night, had seventy-two hours start, with not the slightest trace of him, after he left his brother-in-law's home in Dodge county, at 10:30 Monday night, so there seems now to be little hope for his arrest. Descriptions have been sent in all directions, each accompanied by a photograph of the murderer.

Musical Event at Bellevue.

BELLEVUE, Neb., Dec. 11.—(Special.)—The T. K. quartet of Omaha gave a concert here last evening at Clarke hall, under the auspices of the Young Men's Christian association of Bellevue college. A large and enthusiastic audience greeted the quartet. The quartet was assisted by Miss Lucas and Messrs. Thompson and Coates, students of the college.

McKinley Club Members Entertain.

WAHOO, Neb., Dec. 11.—(Special.)—A number of the members of the McKinley and Ida McKinley clubs gave an entertainment at Havlik's hall last night. The entertainment consisted of a two-act comedy, which was well received by a large audience. A neat sum was realized. The proceeds will be devoted to charity.

ESCAPE OF A WYOMING MURDERER.

"Annie" Cunningham Reaches the British Possessions in His Flight.

SUNDANCE, Wyo., Dec. 11.—(Special.)—"Annie" Cunningham, the cowboy who shot and killed Ranchman Barnard, is still at large, and it is believed has succeeded in reaching the British possessions, where he is practically out of reach of pursuit. Details of the tragedy show the killing to have been a cold-blooded murder of more than ordinary atrocity. Cunningham boarded in the Barnard family, and the cause of the trouble grew out of unlawful intimacy between him and Barnard's wife. Matters were reaching a crisis in the family when Cunningham made the attack upon Barnard. The latter was lying in bed when Cunningham stepped into his bedroom and shot him in the side as he lay asleep. The wounded man attempted to turn over, when Cunningham fired a second shot, striking his victim in the back, inflicting a fatal wound. Barnard's family aided the murderer to escape, furnishing him with clothing and a horse. He stopped the first night out at the Cross-Anchor ranch and had several days' start before the authorities were apprised of the murder.

All Want Experiment Stations.

LARAMIE, Wyo., Dec. 11.—(Special.)—An important meeting will be held by the Wyoming university trustees December 17 to determine the future action of the board in reference to maintaining the substations of the state experiment farms during the coming year. The general government has in the past appropriated annually $15,000 for maintaining these stations and the board has heretofore divided this amount and maintained substations at Lander, Wheatland, Saratoga, Sundance and Sheridan. The secretary of agriculture now advises that but one station be maintained and that the entire sum of $15,000 under the appropriation be expended at the main station which is at Laramie. The people of Lander are making an effort to have the main station established at that place and an experimental farm established there which will be of practical benefit to the agricultural interests of the state. There will be a lively contest between Lander and this place for the station and the result is awaited with great interest.

Foul Play Feared.

SUNDANCE, Wyo., Dec. 11.—(Special.)—Grave apprehensions are had by the friends of Henry Folsom and Ora Rice, two young men of this place, who left here in October with two carloads of horses for Mississippi, and from whom nothing has been heard since October 26. At that time they were following a circus and selling horses. Their friends fear they have been foully dealt with, and are preparing to send a messenger in search of them if no news is received of their whereabouts in a short time.

Defunct Bank Paying Out.

CHEYENNE, Wyo., Dec. 11.—(Special.)—The receiver of the Cheyenne National bank has received advices that a judgment of $10,000 obtained against the firm of Christie & Janney of New York City is likely to be paid in a short time, and this amount will be added to the dividend which will be paid the depositors of the bank before its affairs are closed. To the present time the depositors have received 60 per cent of their deposits.

DISCRIMINATES AGAINST OMAHA.

Western Freight Association Rate Committee's Recommendation.

CHICAGO, Dec. 11.—The rate committee of the Western Freight association has agreed to recommend the establishment of the same rules and regulations to govern grain milled in transit for the territory east of the Missouri river as are in effect in the territory west of the Missouri river. The proportional rate on through traffic will be 2 cents a hundred pounds higher from Omaha than from Kansas City.

A general advance in the rate on salt from Kansas points and from Chicago to the Missouri was recommended.

It was also agreed to abolish the differential rate on stock cattle as against stall-fed cattle.

FREAK OF AN IOWA GIRL

Gives Des Moines Police and Reporters Something to Worry Over.

TRIES TO DROWN HERSELF BUT FAILS

Cuts a Small Hole in the Ice Over a Pond and Forces Herself in Head First.

DES MOINES, Dec. 11.—(Special)—The police and newspaper reporters of this town are trying, without apparent chance of success, to unravel the details of a mysterious attempt at suicide last night. The unfortunate who tried to take her own life failed, and then disappeared completely from view, was a girl about 24 years old, very handsome and believed to be of good family.

About 6 o'clock last night she entered the street car station at Greenwood Park, a suburb, and asked for help. She was soaked in mud and water, half frozen and utterly discouraged, evidently not caring whether she lived or died. She said she had been skating on an artificial lake in the park and had fallen through the ice. Fred Mills, the colored man who keeps a small store in the car depot, called his wife, and she took the girl to a private room and gave her dry clothing. Mills believed the girl had lied to him and went over to the lake. There was not a mark of a skate on the ice; in the middle of the lake was a hole which had evidently been broken through the thin crust with a huge club that lay near. The hole was so small that the girl could not possibly have fallen through it in such a manner as to soak herself from head to foot, and yet her hair had been full of mud. The water was found to be less than two feet deep, and the appearances all indicated that she had broken the hole and then deliberately tried to force her way under the ice, head first. Finding this impossible she gave up the attempt and went to the station.

Mills returned and when she was dressed and ready to go down town on the car followed her. She arrived at the down town depot and secured a transfer to the Sixth avenue line. Mills could not go farther, and asked the street car men to follow her home, but they could not take the time. The conductor of the Sixth avenue line was asked to watch her. He saw her leave the car at School street, in one of the best neighborhoods in the city, and disappear, walking north and evidently on her way home. From that time nothing is known of her. The officers have been unable to learn of the case, but are convinced that she was a girl of good family. The clothing left at the Greenwood Park depot was such as none but a girl of position would have worn, but there was not a mark on it by which it could be identified.

AS TO THE FINANCES OF IOWA.

State Executive Council Preparing a Statement of the Condition.

DES MOINES, Dec. 11.—(Special.)—The state executive council is preparing a statement of the finances of Iowa, which will be used as the basis of Governor Drake's recommendations to the legislature on finances. The governor has not indicated what policy he believes should be pursued, but he has been giving the question serious consideration. Auditor McCarthy has in preparation a detailed report, showing the amount of money the state must expend the remainder of the biennial period, or until January 1, 1898, and estimating the revenues that will be received. The situation is not improved by an examination of detailed figures, and members of the legislature are generally of the opinion that the levy will have to be raised or an issue of bonds will be unavoidable.

Treasurer Herriott talks plainly about finances. The state must raise more money or it will be compelled to cripple its institutions. They have been growing fast in the last ten years, and the appropriations for them have almost doubled, while the assessed valuation of the state has practically not increased at all. This year the valuation returned by the assessors is actually smaller by $4,000,000 than last year. The valuation of personal property is only $94,000,000, and yet this includes all banks, moneys and investments, and an aggregate of wealth, which, if fairly, valued, would be sufficient to relieve the state of all its embarrassments. But personal property does not pay its fair proportion of taxes. Mr. Herriott strongly favors the plan of cash valuation of all property. He believes it should be substituted for the present loose method, by which assessors in one county place a nominal valuation of 25 per cent on property, and those of another fix it at 50 per cent. He believes the revenue laws must be completely reorganized, and that it should be done at the extra session.

The move in this direction is growing stronger among members of the legislature and a serious effort will be made at the extra session to adopt a cash valuation system.

SANTA FE RE-ELECTS ITS OFFICERS

Change in the By-Laws Adopted to Make this Possible.

TOPEKA, Dec. 11.—At the annual meeting of the board of directors of the Santa Fe system here yesterday the entire board of directors, the executive committee and the officers of the road were re-elected. The firm of Prince, Waterson & Co., of New York and Chicago, was re-elected as the independent auditors. Chairman Aldace F. Walker submitted his annual report which was adopted, having been made public before. In order to make it possible to re-elect the board of directors, a special meeting was held this morning to change the bylaws. At a meeting of the directors last year an amendment to the bylaws was prepared, providing that terms of four members of the board should expire each year. This change was arranged to become operative at this year's meeting, but the directors, at the special meeting this morning, changed the rule so that it will not take effect until the annual meeting of 1897. This was deemed advisable because of the fact that a large amount of legal proceedings are still pending and no change in the present management is desirable to the Santa Fe company.

SOUTHERN KANSAS COAL COMBINE.

Organization Formed in Kansas City to Control the Output.

KANSAS CITY, Dec. 11.—According to information that comes so direct that it can hardly be questioned, a combination to control absolutely the output of the coal mines of southern Kansas, aggregating half a million tons annually, has been formed. The members of the combine, which already has assumed definite proportions, are the Central Coal and Coke company, the Kansas & Texas Coal company, the fuel departments of the Santa Fe and the Missouri Pacific railways and the Southern Kansas Coal company. The combine is to be known as the Kansas Commercial Coal company. Captain S. W. Kniffin, formerly manager of the fuel properties for the Missouri Pacific, has been made general manager of the concern, which, it is said, has so figured out its organization as to evade the anti-trust law.

Success of a Street Railway Deal.

CINCINNATI, Dec. 11.—A syndicate has been formed here and has agreed to take up $500,000 second mortgage bonds of the Cincinnati, Newport & Covington Street Railway company, subject to ratification by the stockholders, most of whom are of Cleveland, Pittsburg and Cincinnati. The company has sixty miles of track. The system is capitalized at $4,000,000 of which three-fourths is paid up, and it has a $3,000,000 bonded debt.