

POINTS OUT MORE DEFECTS

Fred J. Sackett Dissects Further the State Revenue Law.

MEETING OF THE ASSESSORS A HUGE FARCE

Statute on This Point Gives These Officers Right to Discuss Whether They Shall Obey the Law.

OMAHA, Dec. 24.—To the Editor of The Bee: Assuming that too much cannot be said with reference to the subject of revenue revision, I beg to offer a few more suggestions...

One section of the present law which fails so far from its intended purpose as to be an absolute dead letter is the provision relating to the annual meeting of the assessors. The purpose of this section was to afford an opportunity for the assessors of the country to come together and consult with each other with reference to the value to be placed upon the different classes of property...

Another equally inoperative section of the revenue law is that one which seeks to make a census bureau that will be of no use to the state. We shall do well if we obtain from the average assessor an intelligent administration of the office in that department of it only which relates to the listing and valuing of property for taxation. This of itself is of sufficient importance to warrant us in demanding of the officials who are charged with these important duties that they devote their whole time to that feature of it, without burdening them with duties which are not at all related to the question of assessment.

I notice that in 1895 thirty-four counties in the state made no census return whatever, and that in 1896 thirty-two failed in this branch of the work allotted to the assessors. In view of the fact that no reliance can be placed upon the returns from such counties as have attempted to comply with this section and, in view of the fact that the work when done at its best by assessors is of no practical value, I submit that it would be a wisdom of repealing this section and deferring the work which it contemplates to the United States census bureau, a department of government much more ably equipped to perform this task than is the revenue department.

What Shall Corporations Pay? The question of determining what proportion of the public expense railroads, express companies, telegraph companies and other similar corporations ought to bear is probably the most difficult problem connected with the question of revenue. Upon this subject one might write a volume without approaching to an approximate solution of the many intricate questions which it involves. I submit that I can only hope to be able to submit a few observations upon the present method of taxing this class of property in this state.

I have heretofore suggested that in my judgment the only equitable method of listing property of this kind, so far as a fair division of the public expense is concerned, is the allotment to this class of corporations, in basing the assessment upon the earnings, making the distribution in such a manner that the amount of tax paid will be approximately equal to the amount contributed by the average taxpayer. In the case of telegraph companies I note by the report of the auditor that for the year 1896 these companies were assessed upon valuations aggregating \$205,340, this amount being the total in the state. The average rate of tax throughout the state, including state, county and city taxes, is probably not above 30 mills on the dollar of assessed valuation, making the actual tax which this class of property contributes to the various departments of government in the state \$61,602 for the year 1896. These assessments are arrived at by computing the value of telegraph lines in the state at a figure which averages for the year 1896 something less than \$70 per mile. It will probably be contended that this system is equitable as between telegraph companies, and such is undoubtedly the case, but the ordinary taxpayer does not consider the question from that point of view. The farmer compares the tax paid, with the amount of tax which he pays, and undertakes to ascertain the proportion between these amounts when compared with the producing power of the investments. It appears by the report of the auditor for the year 1896 that the average assessed valuation of land in this state was \$3.25 per acre. While this is an unreasonably low assessment, still a farmer would only be compelled to own a few acres of land in order to contribute the same amount of tax to the various funds of the state which was paid during the year by all the telegraph lines in the state. I presume that it is safe to say the telegraph interests in this state are not anxious to exchange their

investment for any ten sections of land in the state, even though they were permitted to make a selection from among our most highly improved farms. As has been suggested heretofore, the telegraph lines are a class of property whose value is not represented by the cost of the wire, poles and instruments used in their operation. Some few of the states have recognized this fact and have provided for an assessment on the tangible property and upon the gross earnings, and in addition thereto an assessment upon the capital stock, which is arrived at by ascertaining what proportion of the original investment is represented by the property of these companies within the state and assessing at the same value that other property and investments are assessed a like proportion of their capital stock. By this means it is possible to compel corporations of this kind to contribute an amount of taxes which is nearly equal to that which is paid by the average taxpayer than is possible by the best system which undertakes to levy this tax upon an assessed valuation.

Where Fullman Comes In. A similar comparison can be made with reference to the assessment of palace car companies. In this state the method of computing the assessment upon this class of property is to fix an amount of tax upon each car, which in 1896 was \$3,000. It is then ascertained how many miles this car has traveled during the year, both within and without the state, taking for assessment the mileage of the car. The portion of the total assessment placed on the car is then divided by the number of miles operated in the state to arrive at the average rate of tax upon the car. It will undoubtedly be conceded that no ordinary investment possesses the earning power which attaches to this class of property as is evidenced by the numerous and enormous dividends which have been declared by the various companies operating cars of this character.

In order to make a comparison I have taken the assessment made against the Pullman Palace Car company, which is known as the "Chicago to Portland" line for this company operates on an average eight cars on this run and the distance covered in the state of Nebraska by this line is 487 miles of a total of 2,312 miles. The assessment for that year made by the State Board of Equalization against this company on this line was \$4,860, at the average rate of 30 mills yields a tax of \$145.50, which is probably not far from the amount which the company was compelled to pay on this assessment.

In order to arrive at a comparison within the grasp of the average individual it is only necessary to examine the time tables, covering this line of railroad, to find that ten trains are operated daily each way, assuming that the average number of palace cars are concerned, consists of two cars in each train, and that these cars are of the ordinary twelve section and drawing room pattern. The sleeping car fare from Omaha to Cheyenne either way is \$3.60 for the full length of the line, and probably estimated at \$2 for that portion of the line within the state of Nebraska. By computing this rate for two of the above described cars in each train, for four trains a day it will be easily found that the daily receipts from this line are probably \$312, or a total for 360 days of \$112,320.

In order that it may not be charged that any unfairness enters into this discussion, we will deduct 25 per cent from the gross receipts as the amount which is covered by the value of unoccupied berths during the year. This leaves a net receipt of \$84,240. If this amount is applied to the company has been asked to contribute a possible \$150 in the way of taxes. Whether or not such a tax is a burden upon the company operating these cars I leave to the judgment of my readers. Certain it is no other class of property pays such a tax, and it is not in any capacity which attaches to this one escapes so easily.

Inasmuch as it may be charged that the assessment referred to does not cover and include all the tax that is paid by corporations of this class operating cars, we have returned for 1896, from which these figures were taken, and I find that in addition to the one cited there are three other assessments for cars operated in other lines of property in this state. These assessments aggregate \$11,823, making an additional tax of \$354, which, added to the \$150 levied upon the Portland line assessment, makes a total of about \$500 in tax for all palace cars operated over the main line of the Union Pacific railroad in 1896. Without raising the question of the earnings of the property, which has been treated exhaustively by nearly every economic writer an student of the day. As compared with telegraph lines, palace car companies, express companies and insurance companies in this state, this class of property pays a tax varying from \$2 to \$10 for each dollar paid them, but when compared with the ordinary taxpayer the showing is in favor of the railroad company in about the same proportion.

The value of an investment in railroad property is what is determined by the earning capacity of the road as a whole, and is reflected by the price of its stock and bonds, which rise and fall in value just in proportion as its earnings increase or decrease, this change being approximately gauged by the annual dividends which its officers are able, or perhaps in some cases, willing to declare. One of the chief difficulties encountered in making an assessment upon investment of this kind, by placing an appraised value upon the tangible property only, is the fact that all the trunk lines extend through more than one state, and are therefore subjected to an assessment under the provisions of laws which vary in each state. This system operates against the railroad company in all states except those where valuable terminals are located and in their favor in states where, for the reason that in estimating the actual value of the plant it must necessarily be taken as a whole and without its terminals is practically valueless. No thoroughly practical and equitable system of assessment for this class of property can ever be established so long as each state legislates upon the subject independently of all others, and railroad companies are not to be blamed if they seek to protect themselves against the injustice of the laws of one state, by taking advantage of some weak point in the law in an adjoining state. Upon the other hand taxpayers in each state have a perfect right to demand of the law that it shall exact from them no more in proportion to their means than is taken from the railroad, and the problem which faces us in Nebraska is how to arrive at a basis upon which both the interest of the railroad and that of the farmer and merchant in this respect may be equally protected. From the report of the auditor for 1896 it appears that the amount of tax paid by the railroads of the state for the year 1896 was \$138 per mile, estimating the rate at an average of 30 mills, and computing it upon the assessed value placed upon the "right of way and depot grounds," which was at an average value of \$4,600 per mile. By the same report it is shown that the gross earnings of all the railroads in the state for the year 1896 were \$17,329,464. The total amount of tax paid from these

earnings, computed at \$138 per mile, was \$763,000 or about 4.3-10 per cent of the gross receipts, and after paying all operating expenses and taxes out of the gross earnings of that year the net profit of the state had the respectable sum of nearly \$5,000,000 left as a net profit on the year's business, and this, too, in the face of the fact that the year 1896 was not a prosperous one in railroad circles. I doubt whether the average busy enterprise in this state can make an equally favorable showing for the same time.

State Must Handle It. In the solution of this important problem officials charged with making and executing revenue laws in this state will do well to make a careful study of the subject, but in my judgment the most equitable corporation taxes, this is one which above all should be handled solely by the state. Such as least has been the experience of those states that have made this branch of the revenue law a careful study and their decisions tend to the belief that an equitable system of assessment upon railroads, either fair to the companies or to the public, can be maintained so long as the item of local taxation enters into it upon a valuation basis.

In the state of Pennsylvania, where this class of property is probably most equitably assessed, three different elements of value are used as a basis of taxation. First, a moderate tax upon the gross earnings or gross receipts which is a tax that is easily arrived at and adjusted without controversy as to its amount, since the rate is specifically fixed by the statute. Second, a tax upon the capital stock, whether the company be a home company or one whose line of road lies partly within and partly without the state, in which case the proportion of its capital stock subject to taxation in the state of Pennsylvania is arrived at by computing the number of miles of main line operated within the state and taking that proportion of the capital stock which this mileage bears to the total length of the main line. If such a law were in force in every state in the union every railroad company would be taxed for its actual capital stock and no more, and an assessment under such conditions would be absolutely fair, both to the public and the companies.

The third item of tax in the state of Pennsylvania is a tax upon the value of every dollar of interest paid upon bonds issued or loans made by these companies, which is a similar tax to that placed upon the bonds and loans of all corporations doing business in the state of Pennsylvania, said tax being collected only upon those bonds owned by residents of the state. It is not designed to be a tax against the corporations issuing the bonds, but is a tax against the holder of the bond and is levied and collected in this manner as a matter of economy on the part of the state in its collection. This tax is not levied on the interest due the holder of the bond at the time of its payment by the company and is remitted direct to the state treasurer.

A similar law within every state within the union will reference to this and all other classes of property of this kind make it possible to tax every element of indebtedness of this class equitably and would make the collection of the tax absolute at a minimum expense to the public and would yield a revenue, even at the low rate of 4 mills, which would be sufficient to total of all the taxes collected in all the states, upon all the assessments placed against that class of property denominated in the assessment roll as credits.

Whatever the character of the legislature, it is apparent that here at least is an opportunity to legislate for the benefit of the companies taxed and the public at large. Without doubt the most effectually inoperative section of the present revenue law is that portion of it which relates to the collection of taxes. It is an unfortunate fact that a respective company is not able to make payment of their taxes within the time allowed by law, and in order that the various departments of government may not suffer for want of funds, ways and means have been devised to induce men possessed of surplus capital to advance the amount due by these delinquents, giving them as security therefor a lien upon the property against which the tax was originally levied.

This is a summary of a sacred proceeding, and it is not intended that any injustice shall be done to the owner of property so disposed of by public action. It is taken only as a necessary step to carry out an obligation which every property owner owes to the public, and is done only to protect those who voluntarily pay their taxes which government lays upon them in the way of taxes, as it would be manifestly unfair to permit any portion of the legally taxable property in any community to evade its just responsibility.

The operation of this provision of the statute has been so unsatisfactory in this state that at the present time men of capital have absolutely declined to invest their means in these securities, for the reason that under the collection of the tax the courts have rendered in construing this portion of the law, investors have practically no security whatever in the purchase of tax titles.

While the public at large has come to regard tax buyers with wholesome disgust, yet it is only just and right that their interests in the proceeding should be reasonably protected and, while this is true in their case, it is equally true that the interests of the taxpayer, whose property is summarily disposed of, should be fully cared for.

One of the weakest points in this section of the statute is that it practically attempts to sell real estate for an insignificant sum represented by the unpaid tax levied on it and at least encourages the purchaser in the belief that in case no redemption is made from the sale he will obtain title to the property. That such a proceeding is manifestly unfair to the owner of the property cannot be questioned, and the law should explicitly provide how the interest of the owner is to be protected in sales of this nature.

It would seem to be a reasonably easy matter to provide for the collection of delinquent taxes, since the real proposition is simply the making of a loan equal to the amount of unpaid tax, for which the public assumes to give the investor security. No argument is necessary to convince the average business man that no such loan can be made except upon adequate security and in offering this security by an operation of law it is not just that the property of the taxpayer, taken for that purpose, should be subjected to an unreasonable burden. With proper provisions relating to the security offered for this class of investments, money for this purpose could be obtained at a much more reasonable rate of interest than is customarily offered in almost any state in the union.

are sought to be sold at a fair value, and whatever proceeds are obtained over and above the unpaid tax and the cost of making the sale is set aside for the benefit of the former owner or his legal representatives.

Another method which is in force in the state of Missouri and also in some other states, which seems to me to protect the interest of the taxpayer to a greater extent than does the Nebraska law, is one whereby the authorities, by regular proceedings in court, foreclose the lien of the state or county, as the case may be, for taxes, offering the property upon which taxes are delinquent for sale under practically the same provisions that property is sold under an execution reserving to the original owner any surplus derived from this sale over and above the amount of tax sought to be collected.

The virtue of these systems is that they not only protect the interest of the taxpayer, but they also protect the interest of a purchaser by making it possible for him to secure either a reasonable return upon his investment, in case of redemption, or in case that the owner fails to redeem within the time prescribed by law, he having paid a fair value for the property, securities title to it, and at the same time the former owner is not subjected to the humiliation of having his property sacrificed for an insignificant portion of its value, or be put to the unnecessary expense of contesting the claim of the public by expensive proceedings in court.

This section of our statute exhibits a fair illustration of the errors which legislatures are liable to commit by not giving careful consideration to the full effect of bills and amendments, and in the haste with which they are passed, for instance, the practical foundation of the claim of title by a purchaser at a tax sale is his deed.

It is provided in our revenue act that the county treasurer, in issuing such a deed, may, after the expiration of the act, not at any time since, notwithstanding the fact that the supreme court has repeatedly called attention to this defect, has it occurred to the lawmakers of this state to inquire whether the county treasurer had an official seal, and a message of their passage, for instance, the practical foundation of the claim of title by a purchaser at a tax sale is his deed.

It is not strange, therefore, that men are not willing to invest money in delinquent taxes in the face of such glaring and wanton carelessness in framing the laws whose protection they must invoke in case of contest. What is needed in this respect is a reasonable provision which will protect the claim of the holder of the bond and delinquent taxpayer at the same time.

FRED J. SACKETT.

BENNETT AND THE EXPOSITION

Money Donated to the Transmississippi and Stock Issued Returned Without Delay.

OMAHA, Dec. 24.—To the Editor of The Bee: My attention has been called to an article appearing in your Saturday evening paper, dated December 18th, entitled "Floods Books and Bad News," which article touches upon the affairs of the Transmississippi and International Exposition, but more especially to the auditing of the secretary's accounts, which I am certain is incorrect in one particular instance, and in fact, as far as the W. R. Bennett company, Auditor Kilpatrick has assumed to make a statement regarding our subscription and ultimate donation, the facts of which he is not conversant with, and in making such a report places us in rather a bad light before the citizens of Omaha and we desire at this time through the columns of your paper to give them the facts in the case and to show that we have not and are not now playing any unfair game with the manager.

The paragraph I refer to reads as follows: "The report further showed that the W. R. Bennett company made a donation of \$2,000, Herman Kountze \$5,000 and J. H. Millard \$1,000 and that without the knowledge or consent of the directors the W. R. Bennett company, Auditor Kilpatrick has assumed to make a statement regarding our subscription and ultimate donation, the facts of which he is not conversant with, and in making such a report places us in rather a bad light before the citizens of Omaha and we desire at this time through the columns of your paper to give them the facts in the case and to show that we have not and are not now playing any unfair game with the manager."

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We originally subscribed \$5,000 to the Transmississippi and International Exposition, conditioned upon the soliciting committee securing subscriptions for the same amount from five other retail merchants in Omaha. Without raising the question of the earnings of the property, which has been treated exhaustively by nearly every economic writer an student of the day. As compared with telegraph lines, palace car companies, express companies and insurance companies in this state, this class of property pays a tax varying from \$2 to \$10 for each dollar paid them, but when compared with the ordinary taxpayer the showing is in favor of the railroad company in about the same proportion.

While the public at large has come to regard tax buyers with wholesome disgust, yet it is only just and right that their interests in the proceeding should be reasonably protected and, while this is true in their case, it is equally true that the interests of the taxpayer, whose property is summarily disposed of, should be fully cared for.

It would seem to be a reasonably easy matter to provide for the collection of delinquent taxes, since the real proposition is simply the making of a loan equal to the amount of unpaid tax, for which the public assumes to give the investor security. No argument is necessary to convince the average business man that no such loan can be made except upon adequate security and in offering this security by an operation of law it is not just that the property of the taxpayer, taken for that purpose, should be subjected to an unreasonable burden. With proper provisions relating to the security offered for this class of investments, money for this purpose could be obtained at a much more reasonable rate of interest than is customarily offered in almost any state in the union.

It's Been a Rush Here—

And maybe we have disappointed some one in our picture framing department—we hope not, though—this week will be a good week to get your after-Christmas frames—many old mouldings that there is only enough of for one or two frames will be sold very cheap—we don't want these small pieces in our inventory—any work left with us this week will be promptly finished and delivered.

Our entire line of art calendars and New Year's cards will be on display now.

A. HOSPE,

MUSIC AND ART 1513 Douglas

Yes, We Cut Prices And have the largest retail drug stock in the west—these prices are only samples of the goods we have on hand. \$1.00 Carlsbad Sprudel Salts... 85c 25c DeWitt's One Minute Cough Cure... 20c 25c DeWitt's Witch Hazel Salve... 20c 50c Electric Balm... 40c \$1.00 Electric Balm... 40c 15c Electro-Silicon for cleaning... 12c 50c Ely's Cream Balm... 45c 25c Epsom's Fragrant Cream... 20c \$1.00 Fairchild's Peppermint Milk Powder... 80c 50c Fairchild's Peppermint Milk Powder... 45c 10c Frog in Throat... 10c

The Aloe & Penfold Co

Largest Retail Drug House, 1513 Douglas Street, OMAHA

exact date) we received from the office of the secretary a stock certificate, which undoubtedly accounts for the fact of our subscription appearing on the stock side of Mr. Kilpatrick's account. We at once took the matter under advisement and decided to make our subscription as a donation and the writer personally took the stock back to the secretary and explained the decision we had arrived at and left the stock in the office. All the executive committee of the exposition as well as all of the directors know fully well that we have never received back a penny, nor have we made a demand on the Exposition company for any return payment to be made to us and Auditor Kilpatrick should know this as well as any one else inasmuch as he is one of the directors.

Fairness and impartiality should be shown everybody in settling up the affairs of the corporation and if, as the auditor states, some others that made their subscriptions as a donation are paid back anything on their subscription then everybody who made their subscriptions as a donation should be paid back likewise. We have not and are not at this time endeavoring to "crawl" as to our original decision in this matter, but we do desire that the matter be no more than right that fair play should predominate in closing up the affairs of this organization. We do not believe that anybody who subscribed and intended their subscription as a donation is entitled to any money back, but if one of our "very truly yours,"

W. R. BENNETT.

POSTOFFICE FORCE SWAMPED

Rush of Christmas Mail Makes Life a Weary Wad of Extra Work Down There.

"I have been in the Omaha postoffice twenty-eight consecutive Christmas days, but this one breaks all previous records," remarked Assistant Postmaster Woodard of the distributing tables, helping over one of the employees of the office as he worked over the mail. "Heretofore we have been content with receiving 20,000 Christmas packages," he added, "but this year the number will run from 35,000 to 40,000, to say nothing of the registered packages and money orders, which will be more than double the number ever before received at Christmas time."

Yesterday the postoffice opened at 11 o'clock, the usual Sunday opening hour, but it did not close at noon, nor did it close for hours afterward. In fact, the office remained open all the afternoon and it was close to 6 o'clock before the last patron of the Omaha postoffice left the window. The 125 employees, including heads of departments, carriers and clerks, were on duty all day long and during the greater portion of that time they had all their hands full. When the office opened there were lines of people extending from the registry, carrier and general delivery windows to the outer doors of the building. These lines continued unbroken for fully three hours, after which there was a slight letup, but it did not continue, for in the afternoon after the Christmas dinners had been eaten there was another rush and for another hour packages were handed out at a lively rate.

All of the outgoing mail has been promptly cleared up, though tons and tons of it have been piled up during the last week. In order to do this the employees worked overtime and thus brought order out of chaos. In the registry department there are fully fifty sacks of packages for distribution, all of which contain mail for the local patrons of the office. In addition to these packages there are at least 5,000 packages to be taken out by the carriers or to be called for at the office.

Around the postoffice the general opinion prevails that if the mail had been received in the old instead of the new building the employees would have been completely swamped and would not have been able to have lifted the blockade for a number of days at least. In the registry department many of the packages received have contained money, something that heretofore has not been the case. It comes from the money order department the business has experienced a great boom during the last few days. For instance, on Saturday 475 orders were paid over the counter, three times as many as heretofore on any one day since the establishment of the office, the biggest number any day heretofore having been 125 orders.

Overcome evil with good. Overcome your coughs and colds with One Minute Cough Cure. It cures croup, bronchitis, pneumonia, grippe and all throat and lung diseases.

PRESENTS FOR THE MANAGERS

President and Executive Committee of the Transmississippi and International Exposition.

The president and members of the executive committee of the Transmississippi and International Exposition yesterday received valuable Christmas presents in the form of two handsome albums of exposition pictures. By a vote of the fifty directors of the exposition some time ago two albums were prepared for the president and each of the members of the executive committee. One album contains views of the buildings and grounds, the other a portfolio bound in Russia leather and contains fifty carbon prints.

Christmas Holiday Today. Christmas will be observed today by the closing of business houses, the city offices and the banks. At the stock yards business will go on as usual, but there will be no slaughtering at the packing houses. With the exception of the office forces no work will be performed at any of the packing houses today. The heads of departments and a few clerks will handle the morning mail until after this is disposed of work for the day will cease. Several business houses have

Skating at the Lagoon—

Can be had without cold feet—all that is required is two fifty—you can trade that to Drexel L. Shooman for a pair of the woman's caulkskin shoes—the best cold preventer ever made—keeps out the snow, water and cold—have sole leather extension soles—shaped in the latest styles—in all sizes and widths. A to EE—this shoe is particularly adapted to wear where one is in and out doors a great deal—as it can be worn with rubber boots—just remember that we tell you these are genuine caulkskin—and that they are only \$2.50.

Drexel Shoe Co.,

Omaha's Up-to-date Shoe House, 1419 FARNAM STREET.

Skates for Everybody—

Little skates and big skates—skates at 35 cents and skates at \$3.50—and all sorts of prices between—the genuine Peck & Snyder skates—the very best skate made—this is the best kind of skating weather—not too cold, but cold enough to keep the ice in good shape—you can give the boy what money you want him to spend for skates—send him here and be sure he will get his money's worth—there is no fake about these Peck & Snyder skates and we are very particular to see that the price is right.

A. C. RAYMER,

WE DELIVER YOUR PURCHASE, 1514 Farnam St.

Let us impress upon you that Maltivine is not alone an infallible tonic in blood, nerve and stomach troubles, and a restorer of strength, but is also a palatable, healthful and delicious beverage for old and young. Used as such it sustains health and is a splendid appetizer. Should be in every home. A NON-INTOXICANT. VALBIATZ BREWING CO. MILWAUKEE, U.S.A. For Sale by Foley Bros. Wholesale Dealers, 412 Douglas Street, Omaha, Neb. Tel. 1061.

SOUTH OMAHA NEWS.

In connection with street repairs and street cleaning work Mayor Ennor defends the position he has taken in this matter by asserting that he will not allow the funds for this work to be overdrawn. Before leaving for the east the mayor called the attention of Street Commissioner Ross to the fact that a very small balance remained in the street repair fund and instructions were given to reduce the force to two or three men. Ross followed the orders of the mayor and was roundly scolded by the council at its recent meeting. The mayor upholds Ross and asserts that he merely followed instructions. If the money at hand is spent now there will be no funds with which to repair washouts in the spring. It is the same with sidewalk repairs. Labor expended on sidewalk repairs has to be paid out at the time the work is done while the amount is taxed up against the property.

In many cases a year or more elapses before the city is reimbursed for this expense, as special taxes are as a rule paid only when absolutely necessary. The city is thus out the cost of the labor and material for a long period and unless there is a fund at hand to meet this expense work of this kind cannot be continued for any length of time. Some of the members of the council seem to think that as the money to pay for sidewalk repairs comes back to the city there should be no hesitancy in crossing such work done. They do not seem to realize that the work has to be paid for as performed and the city must wait for its money until these special taxes are paid. Of course the city collects interest on delinquent taxes, but the payments for this kind of work are made in such small amounts that it does little good. Mayor Ennor wants to save what little money is left in the fund for work in the spring. The mayor is heartily in favor of purchasing a road machine. He thinks that if properly handled a machine could do ten times more work in a day than an ordinary gang of street laborers. The damage done in the present time over twenty miles of unpaved streets. It is asserted that with a machine, a good team and a crew of men to handle the apparatus all of these streets could be kept rounded up and in fairly good condition with a small expense, as compared to the present system. An effort was made in the spring to induce the city council to buy one of the latest improved road machines. Such a machine can be bought and equipped for \$400, and the daily operating expenses will not amount to more than \$2. This idea would be to keep a machine working from morning until night every day on unpaved streets in order to keep them in good condition.

Stops Sales of Exposition Stamps. The sale of exposition postage stamps has been discontinued at the postoffice here and the stamps in use prior to the opening of the exposition are now being sold. Customers frequently call for the exposition stamps, but when in large quantities are not made. A few stamps of the entire series have been reserved for stamp collectors and it will be a hard matter from this time on to secure exposition stamps of low denominations. There has been very little demand for the 50-cent, \$1 and \$2 stamps and consequently there is quite a supply on hand, but of the 1, 2, 3, 4, 5, 8 and 10-cent stamps there is a scarcity and few are being sold except to collectors of such articles.

Jam at the Postoffice. As a rule the Sunday crowd at the postoffice is handled within fifteen minutes after the opening of the doors, but yesterday was an exception. From the moment of opening until after the usual hour of closing the windows were thronged with people who expected mail and packages. The piles in the mailing room were greatly reduced by the large number of calls, but there still remains a quantity of matter which cannot be distributed until Tuesday. Today being a holiday only one distribution of mail will be made and as first-class mail matter has precedence the packages containing second and third class matter cannot be distributed until the next day.

ELLER FAMILY BADLY BURNED

Explosion of Wax on a Stove Starts a Fire that Injures Four Quite Seriously.

A fire yesterday afternoon at the home of former County Judge James W. Eller, 923 South Fortieth street, resulted in four members of the family being severely burned. The blaze originated in the kitchen. While attempting to extinguish it, Mr. Eller had his hands burned to a crisp, and his wife's clothing became ignited and was almost entirely consumed, inflicting painful burns. Two sons, Wayne and Harley, were burned about the hands and faces. The blaze was started by the two boys, who were using the stove to melt wax to rub on the wood floors. Some of the wax caught fire, and fell on the carpet, setting the whole floor in flames. Judge Eller was burned while carrying out a blazing rug and helping to put out the flames that were consuming his wife's clothing. An alarm was sent in and the department responded, but before their arrival the blaze had been extinguished. The damage was very small. Judge Eller and his family are Christian Scientists and their injuries were not dreaded. They say that they feel no pain and that they will not receive treatment other than that given them by friends who also are Christian Scientists. They expect to have recovered the use of their hands and to have the burns healed in a few weeks at most.

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