CALLS DOWN JOHN R. WEBSTER

E. Rosewater Demands Retraction of Some Loose Assertions.

QUICKLY RESENTS UNWARRANTED ATTACK

Magnate of the Omaha Bridge and Terminal Company Learns Some Truths of Which He Was Ignorant.

Monday afternoon in the presence of a number of persons at the Commercial club rooms John R. Webster, manager of the Omaha Bridge and Terminal company, said:

"I will tell you gentleman the reason that The Omaha Bee is continually attacking my company. The year Edward Rosewater was candidate for United States senator Victor Rosewater came to me and asked me for a contribution to his father's campaign fund. I refused to give it and The Bee immediately began its attack on the Omaha Bridge and Terminal company."

Yesterday a friend of Mr. Edward Rosewater who had heard the remark told him about it. Mr. Rosewater sent a message to Mr. Webster requesting him to call at the office. Mr. Webster declined to comply with the request, whereupon Mr. Rosewater went to the office of Mr. Webster and, repeating the words he had heard, asked if it were true that Mr. Webster had said them. Mr. Webster acknowledged that he had made the assertion.

"The statement is false," remarked Mr. Rosewater, "and no one but a scoundrel would make such a statement. My son is absent from the city, but I know that he never asked any one to contribute to my campaign expenses. When you say that you were asked to make such a contribution you tell a deliberate lie, and you as wilfully misrepresent as when your company made a statement as to the location of the East Omaha bridge in Pottawattamie county, Iowa, for assessment purposes, and another statement directly opposite as to the location of that bridge when assessments were being made here."

Mr. Webster Gets Abusive.

Such language proved a little too much for Mr. Webster's nerves and the words that he used would bar a magazine from circulation in a Sunday school library. Eliminating those words, which are usually represented by dashes, he said:

"You are a scoundrel, sir, and a hypocrite; you say one thing in your newspaper and practice another. You say that the corporations should not take part in politics and then you solicit political contributions, and when they are not paid you attack them as you have attacked me. I can show you by your files that you lied about me and my company only after I had refused to make a contribution. What do you mean by coming into my office and talking like this to me, anyway?"

"You said that I had asked you to contribute to my campaign expenses," said Mr. Rosewater. "I came here to secure a retraction. You had no right to make such a statement. I want you to understand that I will hold you accountable for that statement. Now, I would like to know why you said what you did. Victor Rosewater was a member of the county central committee and was probably charged with raising funds for election expenses, but I do not believe that he ever asked you for a cent and I am positive that he never asked you for a cent for my campaign expenses, as I provided for all of that myself. Victor is not in town now, so I cannot learn what he did in that matter, but when he returns I feel sure he will contradict what you have said."

"Victor Rosewater did ask me for money during that campaign," asserted Mr. Webster. "He did it, undoubtedly on account of the campaign expenses in the state, but we all know that you, Mr. Rosewater, were the only man to be benefited by the election of the legislature; that any money contributed to the campaign fund that year was a direct contribution to your campaign expenses."

Where Webster is Mistaken.

"That year," said Mr. Rosewater, "there were two United States senators to be elected. I suppose I was to be both of them. There was a governor, a full state ticket to be selected. I suppose that according to your view I was to have been all of them. There was a state to be carried for William McKinley—I suppose I was to be that. Every republican was asked to do all he could to accomplish these ends. As a republican you may have been asked to contribute to the campaign fund, almost every republican in the state was, directly or indirectly, but as the manager of the Omaha Bridge and Terminal company I do not believe that you were asked to give one cent."

Mr. Webster then turned the conversation to what he termed the unwarranted attacks upon the company in The Bee, showing why he had made an attempt to have his property placed under the jurisdiction of the State Board of Equalization, because the property of the company was taxed higher than other railroad property in the city.

Sample of Railroad Misrepresentation.

"Right now," he said, "we are paying more taxes on our property in this city than you are on The Bee building. You are assessed at $60,000, while we pay on an assessment of $76,000 for city purposes."

"I know the railroad liars have fixed it that way," replied Mr. Rosewater, "but the fact is that we pay on a city assessment of $165,000 for The Bee building and on $65,000 county and state assessment, and that is as close as the railroad liars will come to the truth."

"I apologize to you, then, on that point," said Mr. Webster, "as I accepted the figures as given by the railroads as true."

"I have never altered my position on the question of honest assessment," said Mr. Rosewater, "and nothing you have done has caused me to make any change," and the conversation closed.

THREATEN THE WHOLESALERS

County Commissioners Aroused Over the Withdrawal of a Certain Complaint.

There were two excited county commissioners at the court house about 10 o'clock yesterday morning and before they had been there many minutes there were three more who were little less perturbed. The wholesale grocery house of Meyer & Raapke had made a protest upon its assessment, saying that it had been assessed much too high compared with the assessed valuation of the Paxton & Gallagher company and the McCord-Brady company stocks. The protest was received by the commissioners and a date set for hearing. Early yesterday before Commissioners Connolly and Ostrom had put in an appearance, the representative of Meyer & Raapke was at the court house. Here he found Commissioners Harte, Hofelt and O'Keeffe ready to hear the complaints. He asked permission to withdraw his complaint and without objection from any of the three representatives of the county he was permitted to take the complaint from the file and carry it away.

About fifteen minutes after the grocer had gone Commissioner Ostrom arrived, ready to hear why the assessment of Meyer & Raapke was too high or why the other assessments were too low. He was told that the complaint had been withdrawn with the consent of the board and for about five minutes he discoursed upon the folly of commissioners who permitted people to withdraw protests once filed when the board desired to make just assessments and incidentally to get all of the personal property now escaping taxation on the list.

"But I thought they had a right to withdraw it, as long as it had not been heard," interposed Mr. Hofeldt. Mr. O'Keeffe and Mr. Harte said nothing.

Just about that time Commissioner Connolly came in and when he found that the complaint had been withdrawn he joined Mr. Ostrom in protesting.

"I will make a motion that we reconsider our action by which the complainants were permitted to withdraw," he said.

"I will vote to reconsider," said Mr. Hofeldt.

"I know a better plan than that," said Mr. Ostrom. "They are out of court now, but there will be someone who will enter complaint not only against the wholesale grocers, but against the wholesale dry goods houses and against about twenty others. We better get into the matter right and open up the entire personal property question."

It was understood that no further action would be taken until the appearance of the dissatisfied taxpayer who is to complain against a large number of the firms in the jobbing district.

See the 9 Fausts at Courtland Beach.

CHEAP EXCURSIONS.

Via Illinois Central Railroad.

The Illinois Central R. R. will sell round trip tickets, good for return until October 31, 1902, from Omaha to the following points:

Tickets at rates named in column (1) on sale June 1st to 15th inclusive; in column (2), June 16th to 30th inclusive.

	(1)	(2)
St. Paul	$ 9.60	$12.65
Minneapolis	9.60	12.65
Duluth	13.60	16.65
The Superiors	13.60	16.65
Ashland, Wis	13.60	16.65
Bayfield, Wis	13.60	16.65
Madison, Lake, Minn	7.60	10.65
Elysian, Minn	7.60	10.65
Faribault, Minn	7.60	10.65
Northfield, Minn	7.60	10.65
Randolph, Minn	7.60	10.65
Cannon Falls, Minn	7.60	10.65
Red Wing, Minn	7.60	10.65

On June 16-17-21-22 we will sell tickets to Chicago and return at rate of $14.75, good for return until September 15, 1902.

In addition to the above we will sell round trip tickets during the summer season to eastern points; also via Duluth or Chicago and steamer via the Great Lakes. Special arrangements for securing steamer accommodations in advance.

Write or call on the undersigned for particulars.

W. H. BRILL,
Dist. Pass. Agt., Ill. Cent. R. R.
No. 1402 Farnam St., Omaha, Neb.

THE 20th CENTURY LIMITED

The Lake Shore's New Twenty-Hour New York Train.

will be placed in service June 15, leaving Chicago daily at 12:30 p. m., reaching New York the next morning at 9:30. Leave New York 2:45 p. m., arriving at Chicago 9:45 next morning. This new train is in addition to the present magnificent passenger service afforded by the Lake Shore.

The new train will save one full business day between Chicago and New York. M. S. Giles, T. P. A., Chicago. C. F. Daly, C. A. G. P. A., Chicago.

Graphophone at a Bargain.

FOR SALE—Latest model type. A. G. combination graphophone, which plays both large and small records; list price, $90. This is especially designed for concert purposes, having a thirty-six inch horn and stand. It also includes twenty large Edison records and carrying case of twenty-four records. The machine is entirely new and has never been used. Will sell at a bargain. Address X 36, in care of The Bee.

Cheap Rates.

Via Milwaukee Ry.

June 11, 12, 13, Boston and return, $31.75.
June 16, 17, 21, 22, Chicago and return, $14.75.
June 1 to 16, St. Paul and return, $9.60.
City office, 1504 Farnam St., Milwaukee Ry

Send articles of incorporation, notices of stockholders' meetings, etc., to The Bee. We will give them proper legal insertion. Bee telephone, 238.

Manawa balloon ascensions evenings.

MRS. J. BENSON.

Shirt Waists,

All Styles and Kinds.

Open back or open fronts, with or without neckbands, Long, Half or Three-fourths sleeve. Hemstitched or tucked white waists $1.00 up. Waists with 11 rows of insertion and hemstsitching, $1.50 up.

Handsome styles, $2, $2.50, $3.50, $4.50, $5.00 and up to $7.50.

China Silk Waists, white, white and colored, black and white, prices, $2.75 up to $5.50.

Colored Cotton Shirt Waists, 50c up.

In new Veilings, we have everything you could wish for.

White, black and colored Silk Gloves, guaranteed finger tips, 50c up. See the $1.25 Shopping Bags we are selling for 69c.

CHILDREN'S SPRING AND FALL CLOAKS—All our stock to be closed out at one-fourth off.

TEACHERS TO TAKE FLIGHT

With Positions Secure, They Begin Vacation Junketing.

CONVENTION DRAWS THEM NORTHWARD

Many Resolve to Beset Minnesota Lakes—Convenient to National Association's Meeting in Minneapolis.

Now that the tension of suspense is relieved, and the public school teachers of Omaha know that their jobs are safe for another year at least, there will be a general exodus to the mountains, to the lakes and to old homes "back east," where the summer months will be spent in getting close to nature's heart. Yellowstone park and the lakes of Minnesota will get the lion's share of the pedagogues. Many of them will attend the National Educational association convention to be held at Minneapolis and visit the lakes and summer resorts in the same trip; others will make flying trips into the mountains, where they will remain only a week or so of their vacation, retaining their headquarters meanwhile in Omaha, while still others have not decided how or where they will spend their two and a half months' leave of absence. Very few will remain in Omaha during the entire time which will elapse before school begins, September 8.

Where They Will Go.

Following is a list of the teachers and of the points at which they will spend the greater portion of their time until school resumes in the fall. Those who have not made up their minds where they will go have given their vacation address as Omaha:

Bancroft School—Florence Leighton, Pender, Neb.; Virginia White, Utah; Helen Leighty, Osage City, Kan.; Cora E. Henry, Clay Center, Neb.; Martha Parker, Kearney, Neb.; Helen Wyckoff, Omaha; Amelia Pearson, Omaha; Mary Balantyne, Omaha.

Cass—Mary Simonds, Omaha; Hattie Simonds, Omaha; Ivy Reed, Omaha; Lida Brainard, Yellowstone Park; Hattie Duncan, Keokuk, Ia.; Mary Bruner, Omaha; Mary Elgin, Omaha; Sarah Thompson, Council Bluffs; Laura Brunner, Omaha; Grace Lillie, Omaha; Amy Hughes, Pittsburg, Kan.; Emily Newcomb, Omaha; Ella Sandberg, Omaha; Neva Shipherd, Omaha; Mary Ellsworth, Omaha; Kate Browne, Omaha; Rose Bernstein, Omaha; Stella Graves, Council Bluffs, Ia.

Central—Mary Fitch, Wisconsin; Anna Mack, Omaha; Elizabeth Dunham, Omaha; Lucretia S. Bradley, Omaha; Elizabeth Will, Omaha; Cebelia Schaller, Omaha; Lucy Evans, Omaha; Lydia McCague, Omaha; Elizabeth R. Parke, New York; Amelia Brown, Iowa; Jeannette McDonald, Omaha; Hermine Blessing, Omaha; Minnie Wilson, Omaha.

Central Park—Miss Mason, Minneapolis, Minn., and Burlington, Ia.; Miss Meyer, Yellowstone National park; Miss Graham, Spokane, Wash.; Mabel Carey, California; Edna Hobart, Omaha; Minnie Neal, Omaha.

Clifton Hill—Sara Shaver, Wisconsin; Olive J. Marshall, Germania, Wyo.; Kate L. Brown, Minneapolis; Ada F. Tucker, Omaha; Grace Weston, Omaha; Juliet Morris, Omaha; Edna St. John, Omaha.

Comenius—Miss Scott, Pittsburg, Pa.; Miss Fisk, Chautauqua, N. Y.; Miss Stuart, Chicago; Mrs. E. W. Nichols, Vermont; Miss Logass, San Francisco; Miss Meyer, Germany; Miss Hanting, St. Joseph, Mo.; Miss Ayres, Denver; Miss Mason, Western, Neb.; Mary Griffith, Omaha; Stella Cain, Omaha; Elsie McKenna, Omaha; Katherine Gue, Nebraska; Olga Andreen, Omaha; Eliza Gibbs, Omaha; Alice Jordan, Omaha.

Columbian—Jennie E. Hultman, Chicago; Irene C. Byrne, New York City; Irene Underwood, Lancaster, Wis.; Margaret Vincent, Omaha; Ada Alexander, Omaha; Katherine Powers, Omaha; Elizabeth Allen, Omaha.

Druid Hill—Annette DeBolt, Los Angeles, Cal., and Portland, Ore.; Martha W. Christiarcy, Chicago.

Dupont—Frances Butterfield, Omaha; Mary Wolcott, Elk City, Neb.; Helen M. Drake, California; Anna Boutelle, Omaha; Alice S. Converse, Omaha.

Farnam—Carolyn Scherer, Great Lakes; Anna Milroy, New York; Martha Parratt, Long Branch; Elizabeth Shirley, San Jose, Cal.; Agnes M. Harrison, Canada; Ella B. White, Denver; Carrie Nash, Iowa; Dora Harney, Omaha; Katherine Morse, Omaha; Alice Harper, Omaha; Ora Hooton, Omaha; Edith Partridge, Omaha; Evelyn Jones, Denver; Edith Otis, Omaha.

Forest—Clara Cooper, Illinois; Cora S. Anderson, Omaha; Mary Nelson, Omaha; Anna Goldstein, Omaha; Minnie Davis, Omaha; Carrie Kumpf, Omaha; Isabella Will, Omaha.

Gibson—William Parker, Nebraska.

Kellom—Anna Foos, Columbus, O.; Mary R. Lucas, Chicago; Kate M. Wickham, Colorado; Kate M. Miles, Michigan; Katherine S. Rueff, Chicago; Myrtle Smith, Washington, D. C.; Josephine Biart, Chicago; May Anderson, Colorado; Hattie L. White, California; Bessie Hall and Maywood Schelber, Colorado; Catherine Foos, Denver; Ora Clayton, Clarinda, Ia.; Lucy Mack, Minneapolis; Adele Gratiat, Chicago.

Lake—Myrta B. Porter, Denver and other Colorado points; Elizabeth M. Elcock, Colorado and Ohio; Jeannette Boyd, Lincoln, Neb., and Colorado; May Torrey, Denver; Jennie B. Gluck, Colorado Springs; Clara Blackburn, Shellsburg, Ia.; Emma Whitmore, Omaha; Mary Thompson, Omaha; Artie C. Webb, Omaha; Harriette Searle, Omaha; Mathilde Fried, Omaha; Florence Brown, Omaha; Mae McMaster, Omaha; Mabel Hyde, Omaha.

Leavenworth—Lizzie Banker, Omaha; Juliet McCune, Omaha; Mima Doyle, Omaha; Edna Harney, Omaha; Anna Quinn, Nebraska; Katherine Van Horn, Omaha; Laura Maulick, Broken Bow, Neb.; Anna Peters, Omaha; Pearl Riley, Omaha; Nellie McDonald, Ohio.

Lincoln—Margaret Boyd, Fremont, Ia.; Lillian M. Wilbur, Chicago; Ethel A. Lynn, Neligh, Neb.; Adele B. Bryan, Falls City, Neb.; Grace E. Hungerford, Colorado; Edna L. Thompson, Iowa; Emma Rosicky, Michigan; Mary L. M. Hodge, Colorado; Ida E. Blackmore, Boston; Jennie Redfield, Omaha; Ella Reed, Omaha.

Long—Carrie Fairchild, California; Emily Wood, Idaho and Yellowstone Park; Kate Hutmaker, Chicago; Rose Brady, Cheyenne, Wyo.; Emma Harris, Oregon and Washington; Bertha Case, Colorado; Hulda F. Isaacson, Minnesota; Anna Phenix, Colorado; Virginia Kennedy, Omaha; Mattie Forbes, Omaha; Eva Hamilton, Omaha; Ethel Davenport, Kansas City, Mo.; Sarah King, Omaha; Emma Bradshaw, Omaha; Myrta Schneider, Omaha; Margaret Hamilton, Omaha; Nettie S. Rhett, Omaha; Bertha Case, Omaha.

Lothrop—Nora H. Lemon, Omaha; W. N. Allen, Omaha; Marian Hamlin, Omaha; Anna Gilmore, Nebraska City; Mary Lehmer, Omaha; Jennie Phelps, Omaha; Nellie Craig, Omaha; Mary Brolliar, Mitchell, Neb.; Minnie Baker, Omaha; Lucy Elcock, Van Wert, O.; Avice Drake, Omaha; Ada Tobitt, Omaha; Jeannette Newlean, Omaha; Lola Tillotson, Omaha.

Mason—Verna C. Blythe, Los Angeles, Cal.; Ella M. Andress, Iowa; Carrie Boutelle, Denver; Frances E. Browne, Butte, Mont.; Ella Thorngate, Seattle, Wash.; Grace Edwards, San Francisco, Cal., and Portland, Ore.; Emma Wheatley, DuQuoin, Ill.; Anna Nelson, Omaha; Lizzie Needham, Omaha; Anna Gurske, Omaha; Jennie Salmon, Omaha; Blanche Campbell, Omaha; Mattie Craig, Iowa; Louise Adams, Omaha; Elizabeth Leighty, Omaha; Elizabeth Phillips, Omaha.

Monmouth Park—Etta Smith, Great Lakes and Baltimore, Md.; Elizabeth Muir, Omaha.

Omaha View—Fannie Hurst, Bloomington, Ill.; Mary N. Austin, Colorado Springs; Florence Maynard, Mackinac; Myrtle Seymour, Topeka, Kan.; Alta Peacock, Mackinac; Effie Reed, Lincoln; Katherine Crane, Omaha; Mary Mullen, Omaha; Lillian Bondesson, Omaha; Emma O. Devries, Omaha; May McCoy, Omaha; Elizabeth Olver, Omaha; Anna Hanna, Omaha.

Pacific—Agnes L. Shopland, Denver; Iowa M. Mullen, Council Bluffs; Laura Jordan, Hot Springs, S. D.; Emma Lonergan, Florence, Neb.; Blanche Murphy, Los Angeles, Cal.; Margaret McCarthy, Omaha; Frances Briggs, Omaha; Nellie Bennett, Omaha; Miriam Hart, Omaha; Ellen C. Boyden, St. Paul, Minn.; Alice Campbell, Omaha; Louise Neese, Omaha; Laura Goetz, Omaha; Edith Dahlstrom, Omaha; Camilla Gsanther, Omaha; Myrtle De Graff, Omaha.

Park—Lillian Littlefield, Omaha; Susan Eveleth, West Newton, Mass.; Bernhardina Johnson, Sheridan, Wyo.; Macy Stapenhorst, Omaha; Kate Hungerford, Colorado; Clara Spetmann, Omaha; Margaret McLaughlin, Omaha; Elizabeth Wilson, Omaha; Mary Wyman, Omaha; Gertrude Waterman, Omaha; Eva Bartlett, Omaha; Julia Newcomb, Omaha; Alice Haver, Clarinda, Ia.; Matilda Evans, Omaha; Alice Craig, Omaha.

Saratoga—Julia E. Haven, Denver and Colorado Springs; Margaret J. Latey, St. Louis; Maud E. Kimball, Denver and Colorado Springs; Alice D. Orr, Salt Lake City and vicinity; Ingletta F. Ware, New York; Emily Robinson, Omaha; Isabelle Doyle, Omaha; Marie Von Weg, Omaha; Jeane Charde, Omaha; Alvina Spetmann, Omaha; Alice Chambers, Omaha; Louise Hamilton, Omaha.

Saunders—Neva W. Turner, California; Jean H. Herdman, Monmouth, Ill.; Theresa Tracy, Duluth, Minn.; Mary Reid, Omaha; Leila Shears, Omaha; Lula Hunt, Omaha; Carrie Pratt, Omaha; Maria Valentine, Omaha.

Sherman—Elizabeth Rooney, Omaha; Ethel Burns, Omaha; Mary Rood, Omaha; Mary Wallace, Omaha.

Train—Annie L. Gillis, Colorado; Mary M. Bauer, Akron, O.; Mary L. Templeton and Mary A. Krebs, Chicago; Jennie McKoon, Omaha; Fannie Myers, Omaha; Dollie C. Larrabee, Omaha; Ida Goodman, Omaha; Mary Templeton, Omaha; Genevra West, Omaha; Emma Winslade, Omaha; Ellen E. C. Bell, Omaha.

Vinton—Amy Watts, Yellowstone National Park; Della Hogan, Colorado; Maude Burth, St. Paul, Minn.; Jennie M. Ross, Colorado; Jeannette L. Woodward, Omaha; Joanna M. Gramlich, Colorado; Carrie Nelson, Omaha; Anna Svacina, Omaha.

Walnut Hill—Martha L. Powell, Chicago; Nora C. Corrigan, Yellowstone National Park; Pearl Macumber, Denver; Helen Rogers, Whitehall, Mich.; Minnie S. Dye, Yellowstone National Park; Gertrude Casey, Lake Okoboji; Agnes Mitchell, Glen Park, Colo.; Hattie Hardin, Pottstown, Pa.; Anna Anderson, Omaha; Gertrude Carey, Omaha; Helen Rogers, Michigan; Elizabeth Ryan, Omaha; Nancy Lewis, Omaha.

Webster—Margaret McAra, Dunlap, Neb.; Zora McKnight, Cairo, Ill. and Memphis, Tenn.; Ellen Davis, Colorado; Sadie Pittman, Omaha; Agnes Dawson, Fremont, Neb.; Dora Coburn, Omaha; Louise Salmon, Omaha; Alice Parker, Omaha; Sidonie King, Omaha; Mary L. Kidder, Omaha; Teresa McArdle, Omaha; Ada Hopper, Omaha; Lida Burnett, Omaha.

Windsor—Harriet Eddy, Bellevue, Neb.; Cordelia Johnson, Omaha; Helen Thompson, Omaha; Mary Smith, Omaha; Ida M. French, Omaha; Minta Cooley, Sherman, Wyo.

PIOUS MAN PLEADS GUILTY

Proclaims His Faith in God as Judge Fines Him for Violating Law.

"You cannot separate me from my Christ," said W. S. Dann in United States district court yesterday, where he was awaiting sentence for sending questionable advertising literature through the mails. "Christ will take care of me," he concluded.

"Well, you plead guilty, don't you?" asked Judge Munger.

"Oh, the irony of justice," orated Dann. "What a paradox, these laws! Not guilty, I am guilty. Innocent, I am chastised. I do plead guilty to mailing this matter, but I do not plead guilty to breaking any law, moral or of man."

"In that case we can take care of you all right," responded the court. "I'll fine you $25 and costs."

Dann is an interesting and interminable talker, and though he had pleaded guilty as charged, he kept the ears of the court unnecessarily for many minutes, just because it was impossible to stop his flow of language. His attitude of absolute piety he has maintained ever since he was arrested by a United States marshal. In fact, when that official brought Dann before the United States district attorney the man had a bible in one hand and the evidences of his guilt in the other.

Dann was ever thus, according to the postal authorities. When he first got out the advertising matter which the officials objected to having transferred by means of Uncle Sam's canvas sacks he came innocently to Inspector Sinclair and showed him a circular advertising an improved safety pin of special advantages. He asked Sinclair if he might send that through the mails and the inspector said: "Certainly, that's all right."

With this assurance Dann went home and added to his circulars another, mailing them all together. This last was an advertisement of goods of a decidedly shady character. It was not long before his addition to the circular letters was detected. Dann lives at 1916 Cuming street.

Don't Accept Counterfeits.

For piles, skin diseases, sores, cuts, bruises, burns and other wounds nothing equals DeWitt's Witch Hazel Salve. Don't accept counterfeits. None genuine except DeWitt's. "I have suffered since 1865 with protruding, bleeding piles and until recently could find no permanent relief," says J. F. Gerall of St. Paul, Ark. "Finally I tried DeWitt's Witch Hazel Salve, which soon completely cured me."

Georgia Minstrels daily, Lake Manawa.

ANOTHER IMPROVEMENT.

Chicago, Boston and New York Travel.

On and after June 15th, the Erie Railroad will still further improve their Boston and New York service by offering to the public a handsome limited train to leave Chicago from Dearborn Station every day at 10:30 a. m., arriving in New York next afternoon at 3:30 and Boston at 9 o'clock.

There is no doubt that this service will be highly patronized, as this new train will land the traveler in New York City in ample time to permit him to proceed leisurely to his hotel or home, rest, dress, dine and spend the evening in whatever manner may appeal to him most.

This every-day morning train will consist of standard Pullman drawing-room and sleeping cars. All meals enroute served by the famous Erie dining cars. No extra fare charged on this train.

Ticket office, 242 South Clark street, Chicago.

One Fare to Providence, R. I. and Return.

The above rate, plus $1, has been made on account of the twelfth annual convention of the B. Y. P. U.

Leave Omaha Monday evening, July 7. Leave Chicago July 8 via special train for New York. Go by steamer from New York to Providence. Return via steamer to New York and up the Hudson to Albany. Stopover at Niagara Falls. Those desiring to avail themselves of the special arrangements address the undersigned.

B. F. FELLMAN,
Transportation Leader Nebraska B. Y. P. U., 2430 South 15th street, Omaha, Neb.

Greatly Reduced Rates.

WABASH RAILROAD.

$13.50 St. Louis and return, sold June 16, 17, 21, 22.

$20.50 Portland, Me., and return from Chicago, sold July 5 to 9.

$18.90 Providence, R. I., and return, from Chicago, sold July 7, 8, 9.

All information at Wabash new city office, 1601 Farnam, or write Harry E. Moores, G. A. P. D., Omaha, Neb.

Bal. ascension each eve at Courtland.

Special Train to Grand Island Conventions.

To accommodate delegates to state conventions at Grand Island, June 24, the Burlington Route will run a special train, leaving Omaha 9:15 a. m., arriving Grand Island 1:30 p. m. Chair cars and coaches will be handsomely decorated.

$4.45 for round trip tickets.

Tickets, 1502 Farnam street.

Delightful Eastern Trips.

The Lake Shore & Michigan Southern Railway has just issued a new summer book, "Lake Shore Tours," showing a selected list of eastern resorts, with routes and rates. A copy will be sent on application to M. S. Giles, T. P. A., Chicago, or C. F. Daly, C. A. G. P. A., Chicago.

Good Fishing at Okoboji.

The fishing at Okoboji is reported excellent. Pickerel, pike and bass. Round-trip rate $10.70, good returning until October 31. On sale at Milwaukee railway ticket office, 1504 Farnam street.

Shampooing and hairdressing, 25c, at the Bathery, 216-220 Bee Building. Tel. 1716.

Take your lunch baskets to Manawa.

LAW FOR TAX COMMISSIONER

City Attorney Connell Answers Questions for Mr. Fleming.

FAVORS THE HUNDRED PER CENT BASIS

Lawyer Says Belt Line and Bridge and Terminal Companies Are Within Sole Jurisdiction of City Tax Department.

City Attorney Connell submitted to Tax Commissioner Fleming yesterday in answer to the latter's letter of inquiry as to how he should proceed with the assessment for 1903, the full text of which was published in The Bee of May 21.

In his reply City Attorney Connell says:

In response to your first inquiry as to whether or not it is the duty of the tax commissioner to comply literally and strictly with the requirements of law and assess all property at its fair cash value I would say that in my opinion, so far as it is possible or practicable to do so, the law at all times should be complied with.

As heretofore stated to you on several occasions the provision of the city charter which requires the tax commissioner to assess and value all property at its fair cash value is plain and unambiguous and should be followed. In response to your inquiry as to whether it would be legal in accordance with previous custom to adopt a percentage of the fair cash value as a basis of the assessment I am of the opinion that under the decisions of the supreme court this could be done. In the recent case of State ex rel Shriver et al the law as stated in the syllabi of the case is as follows:

"The statute requires that all property be assessed at its fair value, but this does not prevent the Board of Equalization from equalizing assessments when property in general in the city has been assessed at a certain percentage of its fair value."

Would Reduce Tax Rate.

The same view is recognized and asserted in a somewhat different form in the case of Miller against Herford and in Lincoln Land Company against Phelps County. Notwithstanding the decisions to which reference is made, sanctioning a basis of percentage of the fair cash value, I am still of the opinion that the plain requirements of the law should be observed. Assuming that all property subject to taxation is valued, as the law requires, at its "fair cash value," no one will be required to pay any more tax than if all property were valued at 40 per cent of its fair cash value. The increase in the amount of the assessment would be offset by a corresponding decrease in the number of mills necessary to be levied. One decided benefit to be secured by a strict compliance with the law would be the very great increase in the total assessed valuation of Omaha property and a corresponding decrease in the rate of taxation, thereby overcoming the serious objection which requires constant explanation that the rate of taxation in Omaha is excessively high.

In response to your second inquiry as to whether the provision of the charter requiring the assessment of railroad property to be taken from the valuation made by the State Board of Equalization is constitutional, I would say that, while doubt may exist as to the constitutionality of this provision, it is my opinion that you must assume and proceed on the theory that such provision is constitutional.

Let Legislature Provide Remedy.

If a compliance with this provision of the charter results in inequality or injustice, the remedy should be applied by the legislature. This provision, like the one relating to the assessment of all property at its fair cash value, is clear and free from ambiguity. The provision of the charter as contained in Section 98 is as follows:

"The tax commissioner shall take the valuation and assessment of railroad property within the city limits from the returns made by the State Board of Equalization to the county clerk."

It may be, as stated by you, "that the State Board of Equalization values property for taxation at only a small percentage of its fair cash value." Assuming this to be true, it is manifest that as the result of assessing all property in the city, except railroad property, at its fair cash value and assessing railroad property at only a small per cent of its fair cash value the railroads would escape their just proportion of taxes for municipal purposes. This can only be remedied in two ways. First, by raising the valuation and assessment of railroad property by the Board of Review or Board of Equalization, so that railroad property would bear the same relation to the standard of valuation adopted as other property. Second, by changing the law as it now exists. Section 63 of the charter gives to the council power as a board of equalization to equalize all taxes and assessments, as well as to correct any errors in the listing of valuation of property, and to supply any omissions in the same.

Council May Raise Railroads.

It is my opinion that if, upon proper complaint and notice, it was made to appear to the council as a board of equalization that the valuation assessment of railroad property were on a basis of only 20 per cent, and that all other property was assessed on the basis of 100 per cent of its value, the council, as such board of equalization, would have the right to raise the valuation assessment of railroad property to the same standard as other property was assessed, thereby complying with the requirement of the constitution that "taxes shall be uniform with respect to persons and property within the city." Without reference to whether this can or can not legally be done, it is my opinion that it is your duty to follow the plain mandatory provision of the charter as contained in section 98, and to which reference has been made.

Under sections 39 and 40 of chapter lxxvii of the Compiled Statutes of Nebraska the listing of telephone and telegraph property and the determination and distribution of the value thereof by the State Board of Equalization has application only to such railroad property as is situated in more than one county of the state of Nebraska. Where all the railroad property within Nebraska is in the county of Douglas so much of such property as is within the city of Omaha should be assessed for municipal purposes, the same as the property of individuals and other corporations. This is true of the Omaha Belt Line railroad and the Bridge and Terminal company.

Referring to Disclosures.

With reference to your power to compel property owners to disclose their personal property I would say that your only power is that expressly given by law, which authorizes you to examine any person under oath in regard to the amount of property required to be scheduled and failing to obtain the information desired to exercise your judgment as to the amount and value of such property.

I know of no power given to the assessor to compel banks to disclose the names and credits of depositors except as set forth in my answer relative to disclosures.

Tax Commissioner Fleming declined to be interviewed on the subject of the sufficiency of Mr. Connell's answers, saying he had not as yet had time in which to examine them carefully. Asked how he interpreted Mr. Connell's ruling on the legality of a percentage basis in the assessment of property, he replied: "It looks to me like a case of pay your money and take your choice. He seems to be equally in favor of a percentage basis and a fair cash basis."

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WE have no china or bric-a-brac department, and for this reason we must close out the entire stock quick. The prices we have made will serve to leave not a single piece. Seeley-Howe-LeVan Co. carried a large assortment of the highest grade Austrian and Japanese ware, comprising all the serviceable articles as well as novelties. The portion we have displayed in the window gives you but a faint idea of the stock. These goods will be placed on sale on the main floor.

For quick selling and easy choosing we have divided the stock into lots.

$1.50 to $2.50 Articles on sale at 49c

The 49c lot includes the following, and thousands of other articles:

Beautifully decorated plaques. Artistic plates. Exquisite fruit plates. Extra fine pitchers. Beautiful cream sets. Much and milk sets.

49c

Handsomely dec'r'd trays. Sugar bowls. Card Receivers. Card Trays. All these pieces are elaborately decorated in different colors and gold.

$1.00 to $1.50 Articles on sale at 25c

The 25c assortment includes almost everything in china and bric-a-brac. We have notated a few of the items:

Decorated cups & saucers in all sizes and styles. Beautiful plates. Handsome plaques. Elegant rose jars. Nicely decorated pitchers.

25c

Handsome sugar bowls. Pretty ink wells. Ash trays. And hundreds of small articles suitable for gifts and ornaments.

25c to 75c Articles on sale at 15c

This lot includes hundreds of different articles. A few of which we mention below:

Decorated Bowls. Fancy Cream Pitchers. Decorated Cups & Saucers. Powder Boxes. Oat Meal Sets. Rose Jars.

15c

Powder Boxes. Berry Bowls. Ink Wells. Ash Trays. Jewelry Boxes. Card Receivers.

15c to 25c Articles on sale at 5c and 10c

5c — At 5c and 10c we will sell all the fine china and bric-a-brac pieces that Seeley-Howe-LeVan sold for up to 25c each. In this lot you will find serviceable china pieces including plates, cups and saucers, large and small bowls, mustard jars, and hundreds of novelties, all beautifully decorated—on sale at 5c and 10c. — 10c

All the finest china pieces and bric-a-brac that Seeley-Howe-LeVan Co. sold for up to $5.00, will be placed on sale at 98c

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Several thousand yards of fine all-over lace in white, ecru and colors, beautiful patterns and styles, on sale tomorrow, at, yard... 2½c

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