

RAILROAD TAXATION IN COURT
Full Stenographic Report of Hearing in Mandamus Case by Nebraska Supreme Court--Part II.

After the supreme court had announced its intention of hearing the evidence, the proceedings were as follows:
Mr. Harrington--The returns now offer in evidence the return to the alternative writ filed in this court May 26, 1902, known as the original answer.

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Mr. Harrington--Yes, your honor. Same was received in evidence.
Mr. Prout--That a part of the files of this court, and of course it does not need to be introduced.

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them, of the Burlington railroad at Omaha?
A--The value was added, of course, to the aggregate of value and divided by the number of miles in the road and certified to the counties according to the number of miles in each county.

Q--Now, if you added the Omaha terminal to the Omaha & Southwestern, which is only fifty miles long, and made a valuation of \$5,000 a mile, how do you explain if you took all the terminals in that you assessed that part of the road from Plattsmouth to Kearney at \$10,530 a mile without any terminal of that character?

Q--Did you know that that sale was made after the assessment of two years ago, and after the assessment of one year ago, didn't you?
A--I can't state positively that it was made after the assessment of one year ago.

Q--At least you know that it was made after the assessment of two years ago?
A--Probably it was.

Q--Did you know that as a result of the sale of that stock to the Great Northern and the Northern Pacific that the value of the Burlington stock had been increased 50 per cent and upward of 60 per cent?
A--No, sir; I didn't know it.

Q--Now, did you, at the time you assessed the Chicago, St. Paul, Minneapolis & Omaha road, have before you a statement of their assets?
A--Yes, sir.

Q--Of Chicago, St. Paul, Minneapolis & Omaha?
A--Oh, no, I think their statement wasn't in. There were one or two that were not in at the time.

Q--Did you know the amount of the common stock of that road per mile?
A--No, sir; I did not.

Q--Did you know the amount of the preferred stock per mile?
A--No, sir; I did not.

Q--Did you know the amount of interest that the preferred stock paid?
A--No, sir; I did not.

Q--Did you know the premium that it commanded in the market?
A--No, sir.

Q--Did you know what dividend had been paid on the common stock during the last two or three years?
A--No, sir.

Q--Did you know that within the past four or five years the common stock of the road has gone from a condition where it paid no dividend to paying 5 per cent dividends?
A--No, sir.

Q--Did you know the rate of interest that the bonds of that road bear?
A--No, sir.

Q--Did you know that the bonds of that road command more than 40 per cent premium?
A--No, sir.

Q--You didn't take any of these things into consideration in assessing the value of that railroad?
A--No, sir.

Q--Which do you call the main line of the B. & O. now, or the Chicago, Burlington & Quincy?
A--The line from Plattsmouth to Kearney.

Q--Why do you call that the main line?
A--Simply because it has always been returned and assessed that way. It has been so recognized for a great many years past.

A Word To the Wise
When you are thirsty, drink something that will not only satisfy you, but will cool and purify your blood.
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