THE OMAHA DAILY BEE: FRIDAY, DECEMBER 5, 1902.



WANT TO FORCE FULL CASH VALUATIONS Committee Will Prepare Bill for Legislature Designed to Compet

FAVOR ASSESSMENT REFORM

County Commissioners and Supervisors De-

cide on Legislative Action.

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Assessors to Observe Letter of the Law.

rt now appears that county commissioners and county supervisors of Nebraska are among those most determined to have future assessing of property done on a basis of full cash value and that they will be represented at the coming session of the legislature by a committee which will have a bill ready for presentation and be prepared to push it. This bill will be one to empower county commissioners or supervisors to compel, by mandamus and fine, the assessors to assess on such basis should the latter be disposed to do otherwise. Such is the substance of the report Commissioners Ostrom and Hofeldt brought yesterday morning upon their return from Beatrice, where they attended a called meeting of the commissioners' and super-

visors' association. This meeting was, they state, merely preliminary to and in preparation for the regular session of the association, which is to open in Omaha january 20. At the preliminary meeting, attended by sixty men. representing thirty-five counties, there were adopted a number of resolutions covering this and other matters, which resolutions were merely for the guidance of the legislative committee in framing bills that will be presented at the Omaha meeting for final approval before the legislators are asked to take them up. The legislative committee is made up of one man from each county and the date of the general meeting this year is moved ahead one month so that the committee may get before this session of the legislature with its demands.

Mr. Hofeldt Discusses the Subject.

Hofeldt is the Douglas county member of the committee. He said:

"The law requires that assessing be done on a basis of full cash value and the assessors' plan of assessing on a basis of only one-sixth, as in Douglas county, or onetenth, as in some other counties, was never suggested or approved by our associations. Indeed, what we wish now is a law that will enable county boards to compel, by mandamus, the assessor to obey the instructions in the law and to fix a penalty for him if he does not. Among the sixty commissioners and supervisors at this called meeting there was not one but favored making special effort to get through the legislature a bill making such provision. At the Omaha meeting there will be 200 or more of the 'county dads' and I anticipate no opposition whatever. Our committee will have a bill ready to be inspected and approved, but it is the purpose to submit it to the legislature only in case no legislator is already prepared with a similar and satisfactory draft."

Among other resolutions adopted at the Beatrice meeting was one preliminary to a bill imposing upon county boards the work of condemning and appraising for the opening of new roads. Under the present law the county clerk first sends a man out to "view" the ground at \$10 per view, and then three other men at \$6 per man, and mileage, to act as appraising board. As all they do is to report to the county board, which finally disposes of the matter as it pleases, the promoters of the new bill argue that the commissioners may as well do the work in the first place and save the county the expense of the "viewer" and the appraisers.

Bri by Day Labor

Still another resolution adopted and ordered framed as a bill was one empowering county boards to build bridges by buying the material and having the work done as day labor. The law as it now stands requires that where a bridge is to cost more than \$100 bids must be advertised for, which means contract work. Commissioners from some counties say they can build bridges for less than contractors will bid.

The legislative committee, of which Commissioner Welton of Lancaster county is chairman, presented a dozen resolutions for adoption, but some were turned down. One was preliminary to a bill empowering county boards to employ any attorney they see fit and practically forbidding the regularly-elected county attorney to concern himself in a board's legal affairs except upon invitation. Other commissioners, it is said, instructed that Welton was seeking vengeance on Lancaster parties with whom he has had personal differences and declined to sanction his resolution.

At the meeting there, was presented, but promptly tabled, a resolution expressing approval of the movement to have the term of office of county clerks, treasurers, sheriffs and superintendents made four years instead of two. It is said that the resolution might have been adopted had it not been for the clause stipulating that the present incumbents are to have the benefit

The Children's Favorite.

of such enactment.

One of the greatest difficulties encountered when children are ill is the objection they have to taking medicine. The remedy must be pleasant or the patience of the parent is exhausted before it is successfully administered. Mr. G. G. Wagner of Spring Grove, Pa., overcomes this annoyance by using Chamberlain's Cough Remedy. He says his little boy always asks for it whenever he catches cold. This remedy has become the children's favorite, as it is pleasmnt to take and it always cures and cures quickly.

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