

BOARD OF REVIEW REPORTS

It Summarizes Its Work for Information of City Council.

MAKES SOME TIMELY RECOMMENDATIONS

Comprehensive Statement of the Obstacles Met in Reviewing Assessments and the Manner of Dealing with Them.

A report of the Board of Review has been filed with the mayor and will be transmitted to the city council to day. It is signed by the board and its chairman, William Fleming, tax commissioner, and W. J. Hunter, and reads as follows:

The aggregate of the assessment roll as made up by the tax commissioner and placed in the hands of the board and the aggregate after the changes made by the board upon the same are shown in the following table:

Table with 2 columns: Tax Commissioner of Review, Board of Review. Rows include Real estate, Personal, and Total.

As last year the paramount question before the board was the valuation of the property of the franchise corporations. This year the valuations placed upon the property of the franchise corporations were the same. Notwithstanding the fact that the state constitution expressly declares that the state shall not tax the property of the franchise corporations...

Question of Railway Valuations. If the basis of assessment by the city authorities and the state authorities were approximately the same the injustice inflicted upon the other taxpayers of the city would not be so noticeable...

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Acting upon legal advice to the effect that the charter provision relating to the assessment of railroad property is unconstitutional...

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of all these public service companies materially, but only one of them appeared before the board. The only exception was the Nebraska Telephone company, whose rights to the franchise were assessed in the sum of \$50,000 on real estate and \$50,000 on personal property. The figures for the personal property had been raised by the tax commissioner to the amount returned by it. While the officers of the company failed to furnish all the information requested by the board with a view to placing its position in the valuation of its property more accurately a decision was reached, which we think fairly represents the value of the property. From the information furnished it appears that the Nebraska Telephone company is capitalized at \$1,750,000 and that it is drawing a 6 per cent annual dividend. It is the contention of the company that this dividend represents the value of its capital stock which sells at par on the market and that the value of the property of the company is a property extending as it does throughout three states. The proportionate value of the property in Nebraska is the value in exchange. The officers of the company made an estimate of the value of its tangible property throughout the three states and the value of the franchise value of the property and the capital stock represented the income of the franchise value of the property distributed to the stockholders in the same ratio as the distribution of tangible property. The board is of the opinion that to accept this method of arriving at the value of the intangible property in Omaha, which is the only city in the state which has a franchise value of property, is to place the value of the franchise value of the property on a basis of earning capacity. Dividends are not paid to the stockholders and the company's gross earnings exclusively within the city of Omaha are \$1,750,000. The proportion of the gross earnings of the entire system was for the year 1902 \$170,000. The proportion of the gross earnings of the entire system was for the year 1902 \$170,000. The proportion of the gross earnings of the entire system was for the year 1902 \$170,000.

Most perplexing puzzle presented by the attempt to enforce the hitherto discarded assessment machinery of the city is the listing of capital stock of companies which are taxed on such property. Headquarters in this city have grown out of the assessment of the Pacific Express company, which has a capital of \$100,000 worth at least par, the stock being held by the railroad corporation. The value of the stock is assessed on the basis of its par value, which is issued in exchange for services rendered by the corporation. The value of the stock is assessed on the basis of its par value, which is issued in exchange for services rendered by the corporation.

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LEPER COLONY IN HAWAII

Senate Committee Recommends Federal Control of Settlement.

URGES CHANGE IN THE CONDITIONS

Interest of Late Queen in Rentals Nearly Half Million Dollars and Senators Feel that She Has Equitable Rights.

WASHINGTON, Jan. 12.—The senate committee on Porto-Rico and the Pacific coast met today to receive the report of the subcommittee appointed at the last session of congress to investigate conditions in the Hawaiian Islands.

The subcommittee consisted of Senators Mitchell (Ore.), Burton (Kan.), Foster (Mich.), Cockrell (Mo.) and Blackburn (Ky.). The last two named did not visit the islands, but Senator Blackburn joined in the recommendations, numbering twenty-six.

The visit to the islands was made last September and covered twenty-five days, during which time forty-three meetings were held and 176 witnesses were interrogated.

The investigation was general and covered all questions which the government possibly could be concerned, including the laws, local and federal, and their execution; the public lands, labor, the plantations, the harbors, taxation, the leprosy settlement, Queen Liliuokalani's claims and other subjects.

The condition of affairs in the leper settlement on the island of Molokai excited the liveliest interest.

The committee made a quite thorough inquiry concerning this settlement, which is under territorial control, with the result that it recommends that the management of the colony be transferred to the Marine Hospital, service, with headquarters in Washington, and that a general leprosy act be established on the island.

At the time of the visit of the committee there were 848 leper patients in the settlement. The opinion is expressed that there is a steady increase in the number of leprosy patients in the island.

Much diversity of opinion was found in the majority of the committee as to the control of the settlement should be retained by the territorial government. Though all the territorial officers were found to be favorable to such retention the committee takes strong grounds in favor of a change.

The number of deaths in the settlement in 1902 was 100, or nearly 12 per cent of the total population. The committee is of the opinion that the conditions which prevailed, referring to the settlement, were not such as to justify the retention of the settlement by the territorial government.

Your committee has been somewhat surprised to find that under existing management the settlement is being run on a business basis, and that the settlement is being run on a business basis, and that the settlement is being run on a business basis.

Further along the committee says that unrestricted illegitimate association is permitted by the authorities and adds:

The committee is of the opinion that the settlement should be transferred to the Marine Hospital, service, with headquarters in Washington, and that a general leprosy act be established on the island.

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WYOMING MEN ARE NAMED

Marshall and United States Attorney for that State Are Selected.

WASHINGTON, Jan. 12.—The president today sent the following nominations to the senate:

Secretary of customs: Edwin Baker, for the district of Arizona; Marshall: Frank A. Hadsell, district of Wyoming; United States attorney: Timothy F. Burke, district of Wyoming.

Postmaster: Lincoln-Fred R. Brill, for the district of Arizona; Marshall: Frank A. Hadsell, district of Wyoming; United States attorney: Timothy F. Burke, district of Wyoming.

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THE HASH OF BYGONE DAYS

Royal Feed for Indian Chiefs, Paleface Explorers and Hunters.

PEMVICAN APPLAUDS IN BORDER ANNALS

Sample of the "Breakfast Food" of the Aborigines from the Arctic Circle Trimmed with Peas and Evergreen Reminiscence.

On the cold wave of Christmas time, bearing a pungent odor as penetrating as the frosted breath of Calgary, came a relic famous in the days of Indian primacy in the west and northwest. It was a tiny sack of reindeer pemmican, encased in holiday gilt and bearing the greeting and good will of the Winnipeg Free Press.

The sample received at the Free office was a solid one, but in a short time it had crumbled the remnants of a bygone feast skillfully macerated by a kitchen artist, and generated an odor that would give a deserted fish market a hard run for first place.

What of these two elements, in one of which there is reason to fear the improvement is only temporary, says the London Express, the statistics detract nothing from the disquieting effect of the reports of the last decade.

The number of births, which in 1891 was 108,116, fell last year to 100,074, or nearly 8,000 less than the average of the ten years. Marriages, 22,544 in number, were slightly over the average, and deaths totaled 70,119, as compared with 85,399 in 1891, and 30,441 in 1892, a decrease in the latter of 18,464.

The number of emigrants, which ten years ago was 59,323, fell to 39,612, as compared with a ten years average of 43,337, but the decrease in the population is nevertheless as much as 17,706, though something less inasmuch as the population of the territory was 1,700,000 in 1891, and 1,682,000 in 1902.

The situation will be better understood by comparing the population figures calculated to the middle of last year with those of the period of maximum population, and the figures for 1824, when the collection of vital statistics was first systematically made. These returns show the following results:

Table with 4 columns: Year, Male, Female, Total. Rows include 1824, 1854, 1884, 1902.

From these figures it will be seen that the population in the middle of last year was 2,632,510 less than it was seventy-eight years ago, and if the estimated population in the middle of the present year is 2,632,510 less than it was in 1824, the population in the middle of the present year will be 5,265,020 less than it was in 1824.

Two or three other points in the registrar-general's return are worthy of notice. The number of deaths was 21,837; the loss by emigration amounted to 20,617; the number of illegitimate births was 2,503, or only 2.5 per cent of the total, as against 4 per cent in England and Wales, and 6.5 per cent in Scotland. Deaths from homicidal violence numbered only forty, and in the whole of Ireland there were but two persons hanged; while of the total of 79,119 deaths only 1,253 were attributed to immaturity.

These last sets of figures satisfactorily disposed of the good many sensational statements which have been made with regard to "diminishing Ireland."

On the other hand, the returns relating to pauperism show but few hopeful features. The number of workhouse inmates is given as 10,000, an increase of 500 over the previous year, and the number in receipt of out-relief was 67,570, or 473 fewer than in 1900. Ten years ago the figures were 41,744 and 62,528 respectively. The average price of provisions show little variation from the mean of the ten years.

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THAT THROAT-TICKLING

It's first, the throat; Then, the bronchial tubes; Next, the lungs; At last, Consumption.

There's nothing so bad for a cough as coughing! There's nothing so good for a cough as—

Ayer's Cherry Pectoral

The best time to take it is when the cold first comes on, when the trouble is in the throat. Throat tickling, throat clogs, throat coughs are all easily controlled with Ayer's Cherry Pectoral. Doctors first prescribed this nearly 60 years ago. They use it more today than ever. They know its ingredients. They understand how it heals congested membranes and overcomes inflammation. Ask your own doctor about using this medicine for colds, coughs, and all lung troubles.

It is packed by trail ninety miles to Edmonton. From Edmonton to Calgary by the Edmonton extension of the Canadian Pacific railway is 194 miles, and from Calgary to Winnipeg, on the main line, is 500 miles. The total distance from Fort McPherson to Winnipeg is thus 2,978 miles. In the winter the distance from Fort McPherson to Edmonton is covered by dog trains, a regular packet service being maintained along the entire line of the Hudson Bay company's posts, or "forts," as they are still called. After leaving Fort McPherson the dog train comes first to Fort Good Hope, then to Fort Norman, and next to Fort Simpson, which is the head post for the Mackenzie river district. Leaving Fort Simpson, the following are the different posts in the order in which they are come to: Fort Providence, Fort Rae, Fort Hay River, Fort Resolution, Fort Smith, Fort Chipewyan, Fort McMurray, and then, following a different route from that taken in summer, Fort Lac la Biche, Fort Victoria, and up the Saskatchewan to Edmonton.

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BLOOD HUMOURS

Skin Humours, Scalp Humours, Hair Humours,

Whether Simple Scrofulous or Hereditary

Speedily Cured by Cuticura Soap, Ointment and Pills,

When All Other Remedies and Best Physicians Fail.

COMPLETE TREATMENT, \$1.00.

In the treatment of torturing, disfiguring, itching, scaly, crusty, pimply, blotchy and scrofulous humours of the skin, scalp and blood, with loss of hair, Cuticura Soap, Ointment and Pills have been wonderfully successful. Even the most obstinate constitutional humours, such as bad blood, scrofula, inherited and contagious humours, with loss of hair, glandular swellings, ulcers, sores, eruptions, itching, and all other humours, are speedily, permanently and economically cured when all other remedies and methods fail.

And greater still, if possible, is the wonderful record of cures of torturing, disfiguring humours among infants and children. The itching, scaly, crusty, pimply humours of the young, and the comfort they have afforded worn-out and worried parents, have led to their adoption in countless homes as precious curatives for the skin and blood. Infants and birth humours, milk crust, scall, head, eczema, rashes and every form of itching, scaly, pimply skin and scalp humours, with loss of hair, of infancy and childhood, are speedily, permanently and economically cured when all other remedies suitable for children, and even the best physicians, fail.

Special Difficulties Encountered.

In fixing the assessments upon certain mercantile establishments the greatest difficulty encountered has arisen from the fact that their owners neglected or refused to furnish the information requested by the board. In some cases they refused to furnish the information requested by the board. In some cases they refused to furnish the information requested by the board.

On the other hand it is only fair to say that by far the great majority of firms and corporations have complied with the information desired and held in their own hands. It is only fair to say that by far the great majority of firms and corporations have complied with the information desired and held in their own hands.

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