Wall TS TAX DODGERS CAUGHT Comm ion I em mg Urges Board of

qu z ion to Meet Aga n.

RECOMMENDS THIS IN ANNUAL REPORT Advises Mayor to Have Council Reconvene and Compel Taxpayers to Meet Requirements of

New Law.

Tax Commissioner Fleming urges that the city council reconvene as a Board of or more to bring before it all taxpayers who failed to meet the requirements of the new revenue law in making out their returns to the commissioner. This recom-mendation is made by Mr. Fleming in his annual report, just filed with Mayor

After referring to the decision of the district court, which declared invalid the 60 per cent penalty clause of the new revenue bill, Mr. Fleming states that he was left without power to enforce correct recurns, that many derelictions were noted and then adds with reference to his recom-

This course seems absolutely necessary to do simple justice to those who do meet the requirements and who subject their personal property to the assessor. Otherwise it is a questionable and an inequitable act to attempt to assess other than yishle personal property. visible personal property. His report in full is:

Report in Full.

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OMAHA, Feb. 10, 1904.—To the Hon. Mayor and City Council, tity of Omaha: Gentleben.—En—til 38 dearlable omit the annual report of the tax department should incorporate in it the total of the assessment roll after the changes made by the boards of review and equalization and upon which the levy is made for the year. The report should be made in January usually, but on account of litigation and delay incidental to the enforcement of the new revenue law it was impossible to make a complete and satisfactory showing until now.

It was a matter of some quotif whether in connection with the city charter the old of new revenue law should be operated for the assessment of 1924. The law took effect september 1, 193. The city assessment begins September 15, but it was questionable if some of the provisions of the new law could be applied before April 1, 193, at which time the law would be operated in the state as a whole. Having regard to the equity of the matter, viewing the law as a severe and strict one and with the possibility of its being modified at the next meeting of the ligislature. Omaha would have to operate it for two years and no other part of the state more than once. The disposition of the commissioner was to avoid using the new law. If possible, but, after thorough consideration and after consultation and advice of the disposition of the state more than once. The disposition of the state meeting of the use of the new law was sustained, however, except as to certain features, viz: the answering of the interrogations on the schedule, the requiring of the new law. The use of the new law was sustained, however, except as to certain features, viz: the answering of the interrogations on the schedule, the requiring the tax commissioner to continue using the new law, orippied the department seriously, and the first assessment is not a fair illustracion of the working of the new law in its full power.

Features Objected To.

The new law fairly bristles with features objected to and it has again been attacked through the courts by several interests—notably insurance. It is to be hoped that before the next assessment of the city becomes necessary, the state supreme court will have passed on some of the disputed points, arising from this year's city and the coming state assessment for 1904. To make the new law effective as intended, the amount of additional work devolving upon the department has been very large and has necessitated a large clerical force during the assessing period and following weeks. The searching of records of the register of deeds and other county offices for mortgages and other personal properly not found on the schedules sent in, was specificially required under the new law to be done, and the bartiles notified of the fact. This required identification in sil cases and notices to be served, all of which entailed a material amount of expense.

which entailed a material amount of expense.

The obtaining of properly sworn statements, without which the new law would be ineffective, caused repeated calls of the deputy assessors on the taxpayers, so that an increase of ten deputies for twenty days was not sufficient, even with a liberal use of the mail, to get sworn returns of personal property in all cases. Of the personal property in all cases. Of the persons or companies who returned \$500 or more personal property, declined to swear to the returns, and \$57 persons or companies, who were judged to have personal property of \$500 or over, made no returns of persons whatsver. The makers of the two provided for such cases by imposing 5.00 per cent penalty, but as the district court decided the provision was uhconstitutional, all there was left for me to do after exhausing what power of compelling I had, was to turn such over to the Board of Squalisation, with the recommendation that they use the powers they had as a board. In the event of the supreme court sustaining the decision of the district court, ruling the penalty clause unconstitutional, I would recommend that the council, sitting as a Board of Equalization, provide to hold a session of ten days or more in order to bring before it all who fall to meet the requirements of the new law. This course seems absolutely necessary, to do simple justice to those, who do meet the requirements and who subject their personal property to the assessor. Otherwise it is a questionable and an inequitable set to attempt to assess other than visible personal property.

Principle Now in Courts.

The principle involved in the matter of

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The principle involved in the matter of assessing by the tax commissioner independently the railroad property usually assessed according to the returns of the State Board of Equalizations, being aircady in the United States courts on trial, and I having been enjoined by the United States court from assessing the Chicago, St. Paul, Minneapolis & Omaha and the Fremont, Elkhorn & Missouri Valley fallroads for 1994, and enjoined by the same court a year ago from entering on the tax list my assessments on the other railroads for 1994, the railroads are assessed for their right-of-way, etc., according to the State Board of Equalization figures. I have consulted the city attorney on this and the rights of the city attorney on this and the rights of the city attorney on this and the rights of the city attorney on this and the rights of the city attorney on this and the rights of the city in this very important matter, involving 20 to 25 per cent of the total assessment, is being vigilantly looked after and a second suit is being prosecuted to test the constitutionality of the provision compelling the tax commissioner to assess railroad right-of-way at the State Board of Equal-

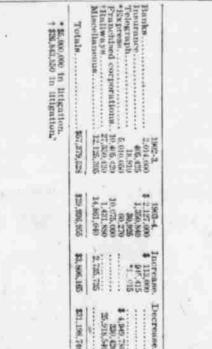
second suit is being prosecuted to test the constitutionality of the provision compelling the tax commissioner to assess railroad right-of-way at the State Board of Equalization figures.

The expense of this department has been increased the past year. I am informed by the comptroller, to \$13,258, to December \$1,1903. The appropriation sought was \$12,000, but when that was suggested it was impossible to foresee the difficulties and obstructions in operating the law only then in the process of making. I anticipate using to the advantage of the city between \$14,000 and \$15,000 the coming year. The \$12,765 reported December \$1 does not include in full the cost of assessment of 1853, printing, books, postage and extra help in January adding over \$700, making a total of \$14,000 practically. I restricted the expenditure of the early part of the assessing period until it was evident anything like a proper assessment could not be made under the new law and keep within the estimate of \$12,000.

proper assessment could not be made under the new haw and keep within the estimate of \$12,000. In making the assessment of real estate for the year I have pursued the plan of investigating all complaints on preceding assessments and have followed closely the sales of real estate during the year, comparing with the assessments, etc. The particular real estate work for the year has been on property between Dodge and Leavenworth streets, from the east to west boundaries, viewing the property and improvements, obtaining a knowledge of revenue, etc., before arriving at value, lust as I did in 1992 on all property north of Dodge atreet. I believe the statement is warranted that some improvement in the assessments in the district mentioned has resulted. Complaints before the Board of Review and Hoard of Equalization in the territory thus gone over, have been numerous and I propose to begin on the territory south of Leavenworth street soon and treat it in the same way. The totay assessment of real estate is \$655.95 less than the preceding year and includes about three-quarters of a million dollars for new buildings erected and completed during the year. Nothwithstanding that the total of the real estate valuation is lowered I have in certain districts made material advances, as for instance in the West Farnam district which has been growing in value and has been too low. I find on very close examination eritain properties close to business, but still residence property, have been too high and have made reductions so that hundreds of change have been made in the way of equalizing assessments during the year.

gone over have been very tew and such was made the subject of remark by the last Board of Review. assessment for 1903-4, The total real estate assessment for 1903-4 as originally made by the tax commissioner was as follows:

1mp ts. Total. \$4,167,290 \$1,187,846 \$5,396,135 18,679,295 11,310,430 30,496,425 ... 29,436,675 15,322,335 25,787,010 Total ... \$43,29,290 \$28,314,410 \$71,596,370
This made \$11,510,335, after the hearing of complaints brought before the Boards of Review and Equalization, and after adding about \$110,000 of new buildings finished after the original assessment was made. The personal assessment detail is as follows, and better illustrates the effect of the new law, though limited in its operation. I give the previous year's assessment in same detail:



The new law is responsible for the changes indicated on insurance, telegraph express and miscellaneous. Very respectfully, WILLIAM FLEMING, Tax Commissioner.

A REMARKABLE CONTRAST.

The Loss to Fire Insurance at Baltimore and the Lack of it to Life Insurance-What Did Happen and

What Couldn't Happen. A remarkable fact in connection with the great fire at Baltimore is that while the total loss was something like \$125,000,000 and total loss was something like \$125,000,000 and the loss on policies to the fire insurance Manhattan Shirts, 69c companies will amount to perhaps \$80,000,-000, there is no loss whatever on policies to the life companies. No one was killed, and though there will be loss to some of the life organizations on their property. that is a thing which might happen to a tion come early. On this floor we also show man or an institution anywhere, and the interesting fact remains that in one of the heaviest calamities to property in all history no human life was sacrificed.

There was no little anxiety the last day of this fire, and even the day following, as to its possible effect upon the financial markets of the country. The ablest and most careful of men could not, for a day or two, say what might result if great sums of securities were thrown upon the Brown Overcoats, of which the cloth, withmarket to enable the fire insurance organizations to meet their losses. Here is where money at the mills. For \$4.90 we now offer a striking contrast comes in as to the pos- fine Beauclay Coats with quilted linings, sible situation in regard to any loss that also light and medium gray, long cut, styllife insurance might ever sustain. With the ish and up to date. We also cut down to widespread nature of their risks, the per- \$4.90 a hne of Overcoats that are cheap for fection of the system, the diversity and \$12.50; they are made of heavy all-wool broad distribution of their securities and Scotch plaid, Italian satin lined all throughthe immutable laws of longevity upon which their losses are based, there could best satin, guaranteed for two seasons by never be such a blow to the life organizations as to make men obliged to stop even fitting style; \$4.90 is a most ridiculous low for an instant to wonder what the effect price, but Overcoats must be gotten rid of." was to be on the general market or on On this floor we sell Men's Heavy Corduroy the companies themselves.

One may imagine an earthquake ruining One may imagine an earthquake ruining the business part of New York, killing Cassimere Pants to take your choice from.

their worst, but the day can seemingly every instance way below ordinary value, never come when people will have a

Mobile, Ala., and return Feb. 9th-14th. Long limits and stop-overs. information at Wabash city office, 1601 Farnam st., or address

Harry E. Moores, G. A. P. D., Omaha, Neb. DIED.

YUNG-August, February 10, 1904, aged 66 Years.
Funeral from residence, one-half mile north of Springwell cemetery. Sunday, 2 p. m. Interment. Springwell cemetery. Friends invited.

Can't Sleep?

It's your nerves. Dr. Miles' Nervine will strengthen them and bring sweet sleep and health. Delay is dangerous. All druggists sell and guarantee. Send postal for book on nervous diseases. DR. MILES MEDICAL CO., Elkhart, Ind.



SCRANTON HARD COAL ALL SIZES.

ROCK SPRINGS COAL GANON CITY NUT COAL FOR COOK STOVES

And many other grades, from cheap

Nebraska Fuel Co.

1614 Farnam St. Phone 61L

Twelve-Year-Old Boy Falls to Get In Army or on the Police

Force.

Arthur Hussie, the 12-year-old boy who came to Omaha recently to take the naval examination, but falled, was discharged in police court on a charge of vagrancy. After failing to pass the requirements to After failing to pass the requirements to secure an assignment on a battleship, the boy applied to the police station for a wholesale price for cash. vacancy on the police force.

Sam'l Burns' annual February reduction sale now on; 10 per cent off everything.

Announcements of the Theaters. Matinee and night performance will bring the bill for this week at the Orpheum to

The attraction for the week beginning matince Sunday will be the Orpheum show. At the local vaudeville house it is considered the event of the season. The roster includes a list of "headline" features with reputations as the leaders in their respective The old favorites, McIntyre and Heath, will be seen in "Dr. Breakabone" for the first half of the week and their famous "Georgia Minstrels" for the last half. A departure in animal acting will be given by Merian's dogs, nine in number. The canines present a little drama in pantomime called "The Faithless Woman." Caesar, Merian's noted mind-reading dog is also with the troupe. Elizabeth Murray, the favorite comedienne, will furnish her humorous Irish stories and Irish and 'coon" songs. Ventriloquism is the speclaity of Ed F. Reynard. Victor Moore and Emma Littlefield will be seen in their ingenious sketch "Back to the Wood," a burlesque on the doings of stage folks that gives a peep behind the scenes. The Melani trio are Italian street singers. Albertus and Miller are comedy club jugglers, while Miss Miller is also a cornet virtuoso,

Tomorrow afternoon and evening "The Punkin Husker" will be repeated at the Boyd theater. This is a really elever play, dealing with rural love and politics and without caricaturing any of the characters introduced. On Thursday afternoon and night next "The Silver Slipper" will be the attraction at the Boyd. It will be followed by Mrs. Langtry in "Mrs. Deer-

Saturday morning we place on sale in Saturday, morning we place on sale in the rear of our main floor a fresh lot of Manhattan shirts at 69c, sizes mostly 14, 14½, 15 and 15½; not more than two shirts to a customer. If you want a good selection come early. On this floor we also show extra good values in Men's Suits at \$7.50 and \$10.00. Our special \$12.50 Aifred Benjamin make of suits will look as well and fit as well when we get through fitting it to your body as any tailor can produce for \$35.00. On this floor also special values in Men's Pants at \$1.90, \$2.50 and \$3.00. in Men's Pants at \$1.90, \$2.50 and \$3.00. ON OUR SECOND FLOOR

we are making a special effort to clean out Overcoats. For \$2.98 you can now buy a right decent looking Overcoat. For \$3.90 you can have choice of Blue, Black and out the lining and making, costs more out; the sleeves are lined with Skinner's Pants for \$1.39; for the same price you Amongst this lot you may be just what companies to an extent great enough to you are looking for. A few other bargains Shaw knit Socks 19c. Heavy fancy colored undershirts, blueish and brownish stripes with satin facing, a regulation 50c shirt, the world over sale price 25c. (See them in our east window.) Men's Cotton Sweaters 19c, and many other serviceable articles used "War, pestilence and famine" may do by mostly everybody, every day, and in

The Guarantee Clothing Co., 1519-1521 Douglas Street.

"Our Baltimore losses are only \$200,000 about one-twenty-fifth of our annual income, and will be paid as promptly as though we were involved for one-tenth the

"Phenix Insurance Co., of Brooklyn." "We have no agency in Baltimore, and our losses will not be excessive. "New York Fire Ins. Co."

PHENIX INSURANCE CO., of Brook-NORTHERN ASSURANCE CO., of Eng-

AMERICAN FIRE INS. CO., of Boston. NEW YORK FIRE, of N. Y. NORWICH UNION INS. SOCIETY, of England. MILWAUKEE MECHANICS, of Wiscon-

These companies have sustained an estimated loss of over \$1,660,000 in the Baltimore fire. Their combined assets are over \$100.-600,000, and all losses will be paid when due, and no policy holder in any of them need have any fears regarding their solvency.

This is the time to get good insurance, in good companies, and at reasonable rates.

JOHN G. LUND, Agent. 217 Karbach Block.

Got to Have Room

discontinue our coffee and tea departent, and will begin Saturday closing out the entire stock of teas, coffees, spices, extracts and baking powder, at less than cost, to get rid of the stock quickly. Here's your opportunity to get first quality goods at less than cost.

RELIABLE DENTISTRY FREE

Fillings, up from.....25c Bridge Work, up from......\$2.00 Work guaranteed ten years. No students TEETH EXTRACTED WITHOUT PAIN by the use of our patented painless methods Work done free. Small charges for material UNION DENTAL COMPANY
1522 DOUGLAS STREET, OMAHA.
OPEN DALLY AND SUNDAY.

OUR LONG LASTING

by its fine working qualities made 250 fai illes happy in Omaha hast year. We a the people that enable thee mploye, makes no difference how small his inco-



We have testimontals enough like this to cover every inch of this paper. Mrs. Shelly, 2419 Burdette, says: "Everybody advised me to buy your range, and I am glad I took the advice. It is the finest range that I ever saw."

The Stoetzel Stove Co., Wholesale Stoves,

Our Candy Dept

lack wainut taffy, bar
fearhound stick, ib
eanut taffy, ib
oerless mixed, ib
iroken mixed, lb



And yet for \$1.50 we will give you a value that has always proved to be satisfactory in a boy's shoe-You're not trying any experiments when you buy these shoes-honest leather from top to bottom-We have no trouble in ding our customers on these shoes and that's just the reason we want you to try a pair of them.

We have the same quality of h shoe at \$1.50 for misses' and children's wear. Our guarantee with every pair,

DREXEL SHOE CO.,

1419 Farnam Street. Omaha's Up-to-Dath Shop House

714 South 16th Street.

Lotus Cream Saturday

That's the 13th, the Lucky Day! Do you

It's the 13th?

Don't forget the date—all day Saturday at all three stores—Egyptian Lotus Cream, the regular loc size—for 5c a bottle—but we reserve the right to limit the number to two (2) bottles to a customer. DON'T FORGET our agreement to sell any article quoted by any druggist in any daily paper in Omaha, South Omaha or Council Bluffs—for AT LEAST 2C (much more on many things) less than their quoted price! That saves us advertising space—see! WE saves us advertising space—see! WE HAVE A GUARANTEED KID GLOVE CLEANER for 15c-no gasoline—no ben-zine—ne water—no smell.

E T. YATES, Prop.

16th and Chicago Sts., Omaha. 'Phones
747 and 797. 24th and N Sts., South Omaha.
'Phone No. 1 5th Ave. and Main St.,
Council Bluffs. 'Phone 333. All goods de-

Read the Following and Insure With Us.

Characteristic of their usual promptness our companies wire as

Liability involved about one hundred fifty thousand. Losses being rapidly paid.

(Signed) Westchester Fire Insurance Company. Our losses one hundred fifty thousand, which is less than 6 per cent of company's surplus.

Aachen & Munich Insurance Company. (Signed) Net amount involved Baltimore about two hundred thousand; does not affect the company in the least. (Signed) Milwaukee Mechanics' Insurance Co.

Kennard & Lower

We are SOLE AGENTS for the first two companies.

309-10 Brown Blk. E. K. LOWER.

Valentines...

The good kind-made out of candy and ice cream in ancy heart shapes, etc.-all colors, all flavors. Come in and look us over.

Pennsylvania Fire, Assets, \$6,261,613.51 Loss \$500,000 Franklin Fire..... Assets, \$3,154,000.00 Loss \$200.000 Security..... Assets, \$1,432,973.68 Loss Nothing

Our companies wire us they are prepared to pay all losses.

For Reliable Insurance See

R.C. PETERS & CO.,

GROUND FLOOR, BEE BUILDING.

Why Doesn't Henry Keep Stationery? The best answer before April 16th gets

\$5.00 CASH. Bring the answer to

1615 Farnam. Opp. N. Y. Life Bldg.

Extra Big Blanket Bargains for Saturday

Heavy Cotton Blankets -Regular 81.15 quality for—pair. 65c Regular 81.15 quality for—pair. 65c Regular 81.25 quality for—pair. 68c Regular 81.75 quality for—pair. 81.23 All wool Blankets, in grays, worth \$6.00 a pair..... 3.49

Sale of Comforts Extra heavy \$1.00 quality aturday for ne sateen, \$1.25 quality, Fine sateen, \$1.25 quali Saturdey for Extra fine \$1.69 quality 75c 1.25 Extra fine \$3.00 quality 2.15 DOUBLE GREEN TRADING STAMPS ON BLANKETS AND COM-FORTS SATURDAY ONLY.

A Kid Glove Sensation for Saturday

Double Green Trading Stamps Saturday Only

KID GLOVES-Every pair fitted and warranted-the finest and biggest line of fine Kid Gloves in Omaha. Solo agents for the renowned bands-REYNIER, SITA, VIRGINIA, FAN-CHON, LELIA, etc.

Special Cut Prices.

STAMPS WITH ALL PURCHASES IN ALL DEPARTMENTS ALL THE

more value.

Saturday

Shoppers

Out-of-Town Visitors

and Everybody in

Town

with both wes open for bargains and a fair and square cush discount in the

orm of GREEN TRADING STAMPS

thrown in, MUST COME TO THE BIGGEST OF "BIG STORES." Our

prices are earnestly thought out be-

out that they might be kept down. GREEN TRADING STAMPS don't

figure in the figuring at all-they are

as natural as thank you and of much

No better shopping service is possi-

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goods, endless varieties, complete as-

sortments-our long yards, our heavy

pounds, big, fat quarts and our win-

ning ways - GREEN TRADING

fore they are made a "go"-thought

Saturday Drapery 3d Floor. ROPE PORTIERS, ROPE CURTAINS-slightly soiled from hanging in r show rooms-YOURS AT ONE-FOURTH CUT FROM REGULAR PRICES only twenty-four in the lot. COME EARLY SATURDAY.

LADIES' COMBS! LADIES' COMBS!

And Dollars on Dollars of Green Trading Stamps.

Johnson, Hayward & Piper of Boston sold us their entire sample line of LADIES' SIDE AND BACK COMBS at JUST HALF PRICE.



They go on sale Saturday-side and back Combs. worth to 50c.....

And Two Dollars of little green stickers thrown in. Side and back worth to \$1.00 COMBS-

plain and gold tops—200 styles—your choice for 48c And Five Dollars of little green stickers thrown in. Jewelry Dep't. Main Floor.

LOOK

OUT

Bennett's Big Grocery

Still stepping high and leading the grand march to the tune of

"I can't tell why I love you, but Saturday Winners

FINE COFFEES, YOU UNDER-STANDII MARACAIBO drinks like Old Government-per pound.

BENNETT'S CAPITOL-knocks
spots into some 'best Java and
Mocha-1-lb. package
BENNETT'S BREAKFAST COFFEE-2-lb. can—a new blend and
a winenr from the start...... BUTTER, BUTTER, BUTTER COMES EVERY DAY FROM THE BEST BUTTER MAKERS IN THE WEST. Fresh Country Butter-per lb.... 150 CHEESE. CHEESE.

of this that and the other staple-

famed for purity, freshness, hog-

est weight, cut prices. A Big

Trading Stamp Sale just about to happen! Watch

our ads! Watch our ads!

Another big see-

sation in Trading

Stamp sales in the

Bennett's Cap-

itol Brands

Grocery comingt

Imperial Japan 250
Tea Siftings 150
B. F. Japan, Colong, Gunpowder,
English Breakfast—per pound. 280
COFFEES, COFFEES, COFFEES, BENNETT'S IS THE COFFEE CENTER OF THE STATE! FACT!! Candy Busy as any and busier than many. A SATURDAY EXTRA SPECIAL — Chocolate Creams, vanilla flavored, very delicious, 12c per pound. Cream Valentine Hearts, so cute, 30c pound.

Men's and Boys'

Bargains all day Saturday greater than ever. Must have room for new stock. Have divided our thousands of overcoats into four

LOT 1-Men's Overcoats, worth to \$40.00, 20.00 LOT 2-Men's Overcoats and Ulsters, worth \$20.00, 10.00 LOT 3-Men's Overcoats and Ulaters, worth \$12.50. 2.50 100 Men's odd coats, worth up to \$3.50.

Three Lots of Boys' and Children's Overcoats, Reefers and Ulsters

LOT 1-All Overcoats and Reefers, worth \$3.50, 1.50 LOT 2-All Overcoats and Reefers, worth \$5.50, LOT 3-All Overcoats, Reefers and Ulsters, worth \$7.50. 3.95 Another big lot of odd and end Trousers out of suits and regular stock, as high as \$6.00, go at..... Cooper's Mercerized Silk and Wool Men's Union Suits, worth \$5.00. Saturday, only..... All odd and end all wool Men's Underwear Suits, sold as high as \$2.00, per garment..... Men's \$1.00 Caps, 50c, all other Caps worth up to 75c, all day Saturday..... The largest and most complete Hat Stock in the city. A good stiff

Compare It With Any \$1.50 Hat

On Bargain Square

Men's and Boy's Shirts, worth up 50c to \$1.00, go at

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