America's Greatest Medicine

Greatest, Because in cases of Dyspepsia it has a touch like magic, which just hits the spot, brings relief to the sufferer, and gives tone and strength to the stomach as no other medicine does.

Could Not Eat without Pain.

"For many years I have been a sufferer from a severe case of dyspepsia. I could not eat without great pain in my stomach and would be sick and vomit up what I did eat. One day I read of a case cured by Hood's Sarsaparilla. I told my husband I believed this medicine would help me. He went right away and got a bottle of Hood's Sarsaparilla. I took four bottles and I was cured." MRS. ALLEN UTIVER, Makanda, Illinois.

Hood's Sarsaparilla

Is America's Greatest Medicine. $1; six for $5. Sold by all druggists. Get only Hood's.

Hood's Pills are the best after-dinner pills, aid digestion. 25c.

He—"You look sweet enough to kiss in that dress." She—"My dressmaker told me she didn't think I'd be disappointed in it."

The Baltimore and Ohio Railroad Company has improved its freight facilities in Philadelphia very materially during the past year. A new pier, No. 22 South, which was completed in December, 557 feet long and 140 feet wide, and is said to be one of the finest in the city. Vessels of the deepest draught can tie up on both sides of the pier, thereby affording every facility for the prompt handling of freight. The pier and sheds are lighted with improved incandescent lights, and well paved driveways have been provided.

This improvement enables the B. and O. to handle about three times as much business as formerly. The different freight yards throughout the city have been improved by the laying of additional tracks, and arrangements have been made with the Pennsylvania Warehousing and Safe Deposit Company by which the B. and O. handles grain, flour, hay, straw, canned goods and other merchandise through their warehouses and elevators.

Every thought which genius and piety throw into the world alter the world.

$400 FOR NEW NAMES!

The Salzer Seed Co. want suitable names for their 17-inch long corn and White Oat prodigy. You can win this $400 easily. Catalogue tells all about it. Seed potatoes only $1.50 a barrel.

Send This Notice and 10 Cts. in Stamps to John A. Salzer Seed Co., La Crosse, Wis., and get free their great seed catalogue and 11 new farm seed samples, including above corn and oats, positively worth $10, to get a start. w.n.f.

There are people who will not trust the Lord until they lose everything else.

Mother Gray's Sweet Powders for Children

Successfully used by Mother Gray, nurse in the Children's Home in New York, Cure Feverishness, Bad Stomach, Teething Disorders, move and regulate the Bowels and Destroy Worms. Over 10,000 testimonials. They never fail. At all druggists, 25c. Sample free. Address, Allen S. Olmsted, LeRoy, N. Y.

Practice the same kind of religion in the street car that you profess in church.

Every family should have its household medicine chest, and the first bottle in it should be Dr. Wood's Norway Pine Syrup, nature's remedy for coughs and colds.

A difficulty overcome is a stepping stone.

Coughing Leads to Consumption.

Kemp's Balsam will stop the cough at once. Go to your druggist to-day and get a sample bottle free. Sold in 25 and 50 cent bottles. Go at once; delays are dangerous.

A man's life should be like a good watch case—full of good works.

To Cure Constipation Forever.

Take Cascarets Candy Cathartic. 10c or 25c. If C. C. C. fail to cure, druggists refund money.

No wonder gas meters run fast; they are so light-footed.

Star Tobacco is the leading brand of the world, because it is the best.

Mind unemployed is mind unenjoyed.

EVERY LADY
Gets a Free Package of OLIVE BRANCH.

See what is said of Olive Branch by those who have used it. Thus, a lady in Merkel, Texas, writes that she was cured of falling of the womb which had existed for 35 years, when all else had failed. A lady in Brantville, Tenn., says she suffered 14 years and had tried all that the doctors could do without relief, was unable to cross the room, but Olive Branch cured her speedily. A lady from Genesis, Tenn., writes that the free package we sent did her more good than $10.00 worth of other medicines had done for her. A lady from Hunt, Idaho, writes that after using three boxes she felt better than she had for 12 years. A lady from Cedy, Neb., writes that it cured her of female disease of many years' standing that her physicians failed to relieve. A lady from Dryton, N. Dak., writes that it cured her of inflammation and falling of the womb that the doctors could not relieve. A lady from Campen, N. Y., says after 19 years of suffering she was given up to die, but Olive Branch saved her from the grave. A lady from North Adams, Mass., says Olive Branch cured her after two physicians had given her up. A lady from Bayard, Del., says a few boxes cured her after three doctors' six years' treatment had failed, and so on from every state in the Union. Ask your druggist or send at once for free package to DR. KILMER, 207 W. Jefferson St., South Bend, Ind.

When you write mention this paper.

OATS 231 Bushels WHEAT 40c A Bushel

How to grow Wheat at 40c a bu. and 231 bus. Oats, 173 bus. Barley, and 1600 bus. Potatoes per acre. See our great catalogue, mailed you with 11 Farm Seed samples, upon receipt of this notice and 10c stamps. Salzer Seed Co., La Crosse, Wis. w. f.

CURE YOURSELF!

Trade Mark. BIG G. CURES in 1 to 5 days. Guaranteed not to stricture. Prevents contagion. THE EVANS CHEMICAL CO. CINCINNATI, O. U. S. A. Price $1.00.

Use Big G for unnatural discharges, inflammations, irritations or ulcerations of mucous membranes. Painless, and not astringent or poisonous. **Sold by Druggists,** or sent in plain wrapper, by express, prepaid, for $1.00, or 3 bottles, $2.75. Circular sent on request.

PISO'S CURE FOR CONSUMPTION

25 CTS. CURES WHERE ALL ELSE FAILS. Best Cough Syrup. Tastes Good. Use in time. Sold by druggists. 25 CTS.

STRIKES THEM HARD.

GOV. PINGREE'S MESSAGE TO THE LEGISLATURE.

Accuses Railroads of Evading Taxation and Says the Legislature Helped 'Em do it After Giving Them Big Land Grants—After Other Corporations, too

The special session of the state legislature opened promptly at 12 o'clock in both houses with nearly all of the officers chosen at the last regular session at their places. The desks of the late Representatives Lee and Rowley, in the House are draped in mourning and decorated with flowers. Assistant Sergeant-at-Arms Wm. Stocking was chosen to fill the vacancy of Sergeant-at-Arms Gibson. All of the Representatives were in their places except Edgar, Colvin, Oberdorffer, Peck, Tefft, Vought and Williams. Colvin came in later. All of the Senators were present at roll-call, except Covell. In the Senate protests were made against the seating of Senators Covell and Preston, because they are now federal officeholders and against Senator Hughes, because he has moved out of his district. The protests were referred to a committee of five. Sergeant-at-Arms Armstrong tendered his resignation, and First Assistant Sergeant-at-Arms Mose Parshelsky, of Detroit, was promoted to fill the vacancy. Three stenographers, representing the governor, were granted space on the floor of the Senate during the session.

The two Houses met in joint session and heard the reading of the governor's message with close attention.

Gov. Pingree's message to the joint session of the state legislature assembled in extra session first quotes his proclamation calling for the extra session, and then continues, in substance, as follows:

You are called upon to consider the question of taxing railroad companies, express companies, telephone companies and telegraph companies, and for no other purpose. I deem the occasion an extraordinary one. The inequality of our system of taxation is so great that it should not be permitted to continue for another year. I have therefore called you together in extraordinary session to consider it and to provide proper remedies. I regret the inconvenience and expense of such a session. I have called it because I deemed it the most practical way of obtaining reforms to which the people of the state are entitled. When convened in extra session the legislature is enabled to give the subjects submitted careful and deliberate consideration which cannot be expected at a general session.

No one can read the constitution of Michigan without coming to the conclusion that its framers intended that all taxes to be levied should be based upon the cash value of the property. While it permits the legislature to provide for the collection of specific taxes under the laws as they then existed, and even to collect specific taxes from corporations thereafter to be organized, it expressly requires that all assessments thereafter authorized shall be upon property at its value. This provision of the constitution applies as well to specific and to general taxes. Its continued violation since 1871 has led to many evils. At the time the constitution was adopted specific taxes, except upon values, were unknown to the legislation of the state.

Taxes are defined to be burdens or charges imposed by the legislative power upon persons or property to raise money for public purposes. The power to tax rests upon necessity and is inherent in every sovereignty. No constitutional government can exist without it, and no arbitrary government, without regular and steady taxation, could be anything but an oppressive and vexatious despotism, since the only alternative of taxation would be forced extortion for the needs of government from such persons or objects as the men in power might select as victims. (Cooley on constitutional limitations, page 479.)

The governor then quotes Chief Justice Marshall on this point, and then continues: The first essential of just taxation is that it shall be equal. To exempt one person from taxation is to rob another. To provide a low rate for one and a high rate for another is despotic. In my message of January 6, 1897, I called your attention to this subject and suggested that a board should be appointed which should determine the exact value of all corporate property not now taxed locally, and levy taxes thereon in the same proportion as private property now bears. In my message of May 6, 1897, I again called your attention to the subject and expressed the hope that you might devise some means of equalizing, in a measure at least, the burdens of taxation.

At your last session an act was passed increasing to some extent the taxes now levied upon the earnings of railroad companies. It was asserted that this act would bring into the treasury between two and three hundred thousand dollars. No taxes have yet been collected under it, but from the most reliable estimates that can now be made it will yield only about one hundred thousand dollars. The Michigan Central and Lake Shore & Michigan Southern companies, the two most wealthy and powerful companies in the state, claim that the bill does not apply to them. They assert that they are protected from it by their special charters. It is more than likely that the act will lead to serious and prolonged litigation. If the contention of the companies should be sustained the result will be that as between the railroads themselves the additional taxes proposed by the act of the last session will fall upon the companies least able to bear it.

The system of taxing earnings is wrong in principle and unsatisfactory in results, and places the state absolutely at the mercy of the railroad company. It is compelled to take such reports as are made to it. The privilege of examining the books of the company is a useless one. The work would be always expensive, and even if well done, uncertain in its results. I do not wish to charge fraud upon any of the companies doing business in this state. What I insist upon is that the state should never be at the mercy of any taxpayer, and that a system so open to fraud should never have been adopted, and having been adopted, should be abandoned at the earliest possible moment for one by which the [illegible] property of the company can be fairly and honestly taxed.

Railroad companies in this state are not bearing their just proportion of taxes. For the purpose of illustration I desire to call your attention to the official figures of 1895, which are not materially different from those of the present year, and which, having been acted upon, are more certain for the purpose of computation. The entire value of the assessed property of the state in 1895, as equalized by the boards of supervisors, was $818,086,160. The board of review, acting under section 1239 of Howell's statutes, fixed the average rate of taxes for state, county and municipal purposes, at .028. The total cost of railroad property in the state, as returned by the companies and verified by the affidavits of their officers for the same year, was $301,003,-148 44. If the companies had been assessed upon this sworn valuation their taxes for that year, at the average rate, would have amounted to $8,428,088 15. The taxes which they paid were $741,408 77. Their tax amounted to a little less than one-quarter of 1 per cent upon their own sworn valuation. It was less than one-eleventh of the percentage paid by other taxpayers of the state. The average rate of taxation, as fixed by the board of review for the year 1897, is reported to me as 3 per cent. The taxes to be paid by the railroads do not materially differ from those collected in 1895.

We are confronted with this situation: The ordinary taxpayers of the state are bearing an annual burden of 3 per cent upon the value of their property. The railroad companies are paying less than one-quarter of 1 per cent upon their properties and less than one-eleventh of the proportion borne by others. One set of taxpayers are bearing an excessive share of the public burdens. Another set of taxpayers are almost exempted from any share.

The system of specific taxes, when applied to only a part of the property of the state, cannot be continued for any great length of time without producing great injustice. It will be readily seen that if all the property of the state were to be taxed specifically and at a fixed rate determined upon in advance, it would be impossible to meet any of the emergencies which from time to time arise. If, for instance, in 1846, the legislature had fixed three-quarters of 1 per cent as the taxes which should be paid by all taxpayers, as it did fix the taxes to be paid by the chartered railroad companies, there would have been no way to provide for the increase of taxes which has since occurred.

Under the special charters specific taxes were placed in 1846 at three-quarters of 1 per cent upon the capital stock paid in, and such moneys as were realized from loans used in the construction of railroads. This rate of taxation was made to commence in 1851. It will be noticed while this rate was fixed as a specific tax it was fixed upon the value of the property and not upon earnings. At that time we had no great university, no asylums worth speaking of, no soldiers' home, no normal school, no agricultural college, no schools for the deaf and blind, no industrial homes, no mining school, no great prisons, no expensive militia, and comparatively inexpensive school houses. This was at a time, too, when the population along the line of these roads was very much less than at present. Indeed, the entire population of the state was not at that time as great as the present population of the city of Detroit. The commerce of the state was comparatively undeveloped. The intervening period has been one of wonderful development in this state. At every session of the legislature the people have been called upon to make extraordinary appropriations for building up state institutions. The period includes the years of the war between 1861 and 1865, during which the burdens upon the taxpayers were greatly increased and enormous sacrifices had to be made. During this period the percentage of taxes of the ordinary taxpayer increased with great rapidity. In 1855, when the first Republican legislature convened, the rate of taxation for state purposes was less than one-third of a mill on the dollar and about six cents per capita. In 1865, at the end of the war, the taxes for state purposes were less than four mills on the dollar and only 57 cents per capita. In 1895 our taxes for state purposes had increased to $1 34 per capita. (Auditor-General's report for 1896, pages 309 and 310.) During the same period the proportion of taxes paid by the railroad companies decreased. In 1855 the railroads paid 72 per cent of all the taxes levied for state purposes. In 1895 the percentage had dropped to 21 7-10 per cent. This percentage refers to state taxes alone. The other taxpayers of the state were called upon to meet a similar increase in taxes for local purposes, from which the railroad companies in the state have been entirely free.

The history of railroad taxation in this state is very interesting. Under the special charters of 1846 the roads were required to pay, after 1851, an annual tax of three-quarters of 1 per cent upon their capital stock paid in and upon all loans made by the company for the purpose of construction. Upon this basis the taxes upon railroads in 1895 would have been $2,257,523 61 instead of $741,408 77. In 1855 the general railroad law was passed by the first Republican legislature of the state of Michigan. It placed the taxes of railroad companies organized under it at 1 per cent upon the capital stock paid in. Under this act, if it had been left undisturbed and applied to all railroads, the state would have received in 1895 $3,010,031 48, instead of $741,-408 77. In 1869 the act was amended so as to require the companies to pay, in addition to the above, 1 per cent upon all moneys realized from loans, municipal aid and other sources used in the construction of the roads. Every change in the system of taxation from 1869 to the present time, with the exception of the act passed in 1897, has resulted in decreasing the proportion of taxes paid by the railroads. In the meantime the burden of taxation on others, as already shown, has enormously increased.

The system of a tax on earnings was not adopted until 1871. At that time the railroad companies were paying nearly 35 per cent of the whole tax, not including taxes for municipal purposes. The effect of the legislation was to decrease the percentage paid by railroads in two years to less than 18 per cent. Even the change made in the Michigan Central charter in 1893, by which the people were led to believe that the Michigan Central Railroad Co., in coming under the general law as to taxation, had made a concession favorable to other taxpayers, has operated to decrease the burdens of that company.

The report of the Michigan Central Railroad Co., found in the railroad commissioner's report for 1896 at page 351, shows the cost of the 221 miles of that road in Michigan to be $25,462,-632 13. Taxes computed upon this sum under the old charter at three-quarters of 1 per cent would amount to $190,969 74. The taxes paid by the company in 1895 under the new act were $145,-515 01, making the state a loser by the change of $45,454 73. This is the loss for a single year. The repeal of the charter was made to cover the taxes of 1892, so that the state has already lost by the change made in 1893 more than $[illegible].

While these reductions were being made in the taxes paid by the railroads they were receiving immense favors from the state. In 1856 the general government gave to the state, to aid in the construction of railroads, six sections of land for every mile of railroad that should be built. The state legislature passed acts to aid the construction of numerous railroads and turned over to the companies the land given to the state by the general government, and also exempted the land from taxation for seven years in the lower peninsula and ten years in the upper peninsula. The acts making these grants required the companies to pay a specific annual tax of 1 per cent upon the cost of the road and its equipment and gave the legislature power to levy a further tax after ten years of 2 per cent on the gross earnings of the roads. Under this act the state should be now receiving from the companies added, at least three millions of dollars every year, besides the 2 per cent on earnings. The value of the lands thus given away is almost beyond computation. They were covered with magnificent forests of pine and hardwood and beneath the surface there was untold mineral wealth. Alternate sections were given to the companies and the others sold to actual settlers. Every acre cleared by the pioneer and every road built by him to enable him to reach a market with his products, enhanced the value of the railroad land. The settlers were not only required to build roads through their own sections, but through the railroads' sections, a fact which added materially to the burdens of the home-builders. Their children were compelled, in many cases, to cross these unimproved sections for the purpose of reaching the schools. The railroads were put in a position where they got the advantage of a development which cost them nothing.

This contract on the part of the railroad companies to pay 1 per cent on the cost of the road has been violated from the first, so that the state has never realized anything substantial from it. In most instances the land grants made to the companies have been separated from the ownership of the railroads and treated as profits by the promoters. In this way the state has been left to deal with crippled and impoverished corporations, while the generous gifts to aid them have passed into other hands. The lands themselves have in many cases been stripped of their timber during the period of their exemption from taxation and have returned to the state in a worthless condition for the non-payment of subsequent taxes.

In addition to the lands given by the general government to the state to aid in building railroads, immense tracts were given to aid in draining and reclaiming the low lands of the state. As to these lands the state was simply a trustee. The trust should have been regarded as sacred. The governor cites several instances where the legislature has given away large tracts of the lands to the railroads and showing that roads have never fulfilled their part of the contracts to drain the lands, etc., and have evaded taxes on them in nearly every instance. The governor then says:

These are only samples of many to be found in our statute books during that period of plunder and spoliation. They followed each other in rapid succession until the generous gifts of the national government to the state had been absorbed by the railroad companies and until the lands in the hands of the railroad companies [illegible] to all taxation. Under what pretense can the railroad companies of this state, after having received these generous gifts, ask to be exempted from their contract [illegible]

[illegible]

In my message of May 6, 1897, I called your attention to the operation of the present laws with reference to express companies, and pointed out to you that the express companies [illegible] we collected from express companies in the state, at 1 per cent on gross earnings, in 1895, $2,742 34, and in 1896, $2,363 38. In the neighboring state of Indiana the property of three companies was assessed in 1895 at $1,330,676. Indiana had at that time 3,386 miles of railroad than Michigan. The business of express companies is largely dependent upon the railroads, so that it is safe to say that with our excessive mileage and excessive commerce the business done in this state must be at least equal to the business done in the state of Indiana. If the express companies of this state had been assessed at the same amount as in Indiana, their taxes would have been, in 1895, $37,258 93, instead of $2,742 34. This is computed at the average rate of taxation as fixed by the board of review for that year. In the neighboring state of Ohio express companies are made to yield even a larger revenue than in Indiana. The system under which they are taxed in Indiana and Ohio has been pronounced fair and just by the Supreme Court of the United States, and I earnestly recommend the adoption of the same system in this state.

Telephone companies are taxed at the average rate paid by other taxpayers in the state. This rate is determined by a board of review from the records in the auditor-general's office.

The following table is valuable not only in this connection, but as indicating to you the average rate of taxation in this state for several years:

Rate as equalized by board of review:	
1886	.0225
1887	.0215
1889	.0216
1891	.0228
1893	.023
1894	.026
1895	.028

(Aud.-Gen.'s Rep., 1896, page 73.)

The difficulty with these companies is that many of them do an interstate business and are incorporated under the laws of other states. Their property in sight in this state is comparatively small, although their earnings are very great. The Ohio and Indiana system as to express companies should be applied to them so that taxes may be levied upon the proportionate amount of their capital used in this state.

There is but one rule consistent with honesty and that is to place all the property of the state upon the same footing and to make every one pay his share and to ask no one to pay more than his share. No one should ask the railroads, express companies, telegraph and telephone companies to do more than they insist upon others doing. We should not be satisfied with less. We should bear in mind that we are only representatives, in passing laws that affect the interests of our unborn men and women who are to come after us. Our constituents have a right to demand a substantial and bona fide effort to equalize taxes and to make every one pay his just share.

The taxes paid by railroad companies, express companies, telegraph and telephone companies under the present system are devoted to the primary school fund. I respectfully recommend to you that the taxes to be collected under any act which you may pass be devoted to the same purpose, and be paid direct to the school districts of the state in proportion to the number of school children.

I recommend that you authorize the appointment of a state board of five, to be non-partisan if the constitution permits, which shall be empowered to make a just and equitable valuation of the franchises and other property of railroad companies, express companies, telegraph and telephone companies at their true cash value, and to ascertain the average rate of taxes paid by the other people of the state for state, county and municipal purposes and to assess the property of these companies at that rate, the moneys collected to be paid directly to the state treasurer and by him distributed in the same manner as the moneys now collected from specific taxes.

In conclusion I desire to earnestly urge this duty upon you in the name of equality and justice. I trust that prejudices for or against corporations will have no part in your deliberations. Michigan should be absolutely just. Natural and artificial persons, whether rich or poor, resident or non-resident, are entitled to the same treatment before the law.

THE NEW BILL.

The Measure Presented to the Legislature for More Equitable Taxation.

Gov. Pingree's corporation tax bill as introduced in the legislature is as follows:

A bill to provide for the assessment and levy of taxes upon the property of railroad companies, express companies, telegraph companies and telephone companies.

Section 1. The people of the State of Michigan enact, That it shall be the duty of the governor within five days after this act shall take effect and be in force, to appoint four resident freeholders of this state, and their successors thereafter as their terms of office shall expire, who with the auditor-general of the state, shall constitute the state board of assessors, of which the auditor-general shall be the president. The persons so appointed shall hold their offices for the term of two years, on and after the day of their appointment respectively, or until their successors shall be appointed and qualified. A majority of said board shall constitute a quorum for the transaction of the duties prescribed for said board under this act.

Sec. 2. Said board shall elect a secretary at a salary not to exceed $2,000 per annum. The secretary so appointed shall hold his office for the term of two years and shall keep a record of all the proceedings of said board, which record with all other papers or proceedings of said board shall be a part of the records of the auditor-general's office, and of which the auditor-general shall be the lawful custodian. The secretary shall devote all his time to the duties of his office, and when said board is not in session shall perform such duties as may have been assigned him by said board or as he may be directed to perform by the auditor-general.

Sec. 3 provides for the members of the board and the secretary taking the oath of office.

Sec. 4. Said board shall hold its sessions at the office of the auditor-general. It shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of state, subject to the rules and regulations of the respective departments relative to the care of the public records. It shall make an assessment roll each year containing a list of all property by it assessed, which assessment roll shall be filed with the auditor-general and be open to inspection [illegible]

[illegible]

Sec. 12. Every railroad, express, telegraph and telephone company defined in the [illegible] shall annually, between the [illegible] and thirtieth days of May in each year under the oath of the president, secretary, treasurer, superintendent or chief officer of such association or corporation, make and file with the auditor-general, for the use of said board, in such form as the auditor-general may prescribe, a statement containing the following facts: 1. The name of the company. 2. The nature of the company, whether a person or persons, an association or corporation, and under the laws of what state or country organized. 3. The location of its principal office. 4. The name and postoffice address of the president, secretary, auditor, treasurer and superintendent and general manager. 5. The name and postoffice address of the chief officer or managing agent of the company in Michigan. 6. The number of shares of the capital stock. 7. The par value and market value, or if there be no market value, the actual value of the shares of stock on the first day of May. 8. A detailed statement of the real estate owned by the company in Michigan, where situated and the value thereof as assessed, if it is assessed for taxation under any other law. 9. A full and correct inventory of the personal property, including money and credits owned by the company, in Michigan, on the first day of May, where situated and the value thereof. 10. The total value of the real estate owned by the company, situated outside of Michigan. 11. The total value of the personal property of the company and situate outside of Michigan. 12. In case of railroad, telegraph and telephone companies, the whole length of their lines and the length of so much of their lines as is without and as is within Michigan, which lines shall include what said railroad, telegraph and telephone companies control and use as owners, lessees, or otherwise. 13. A statement of the entire gross receipts of the company, from whatever source derived, for the year ending the first day of May, from business wherever done. 14. A statement of the gross receipts for the year ending the first day of May, from whatever source derived, and of each office within this state, and the total gross receipts of the company for such period in this state. 15. In case of express companies the whole length of the lines of rail and water routes over which the company did business on the first day of May, and the length of so much of said lines of land and water transportation as is without and is within this state, naming the lines within this state. 16. Such other facts and information as said board may require, in the form of the returns prescribed by the auditor-general. Blanks for making the above statement shall be furnished to such companies on application to the secretary of said board: Provided, however, That the reports hereby provided for shall not in any way relieve any of said companies from making the reports now required to be made to other state officers: And provided further, That the report herein required to be made for the year 1898 shall be made on or before the first day of September, 1898.

Sec. 13. The franchises of companies assessed under this act shall be considered property and said board shall assess the franchises and other property of all railroad companies owning or operating railroads in this state at their true cash value. And in case any of said railroad companies own or operate railroads partly within and partly without this state, said board shall, for the purpose of taxation, only assess said company for the fair proportion which its franchise and property in this state bears to its entire franchise and property.

Sec. 14. Said board shall ascertain and assess the value of all property of express companies, telegraph and telephone companies doing business in this state at its true cash value. And in determining the property of said companies in this state to be taxed within the state and assessed as herein provided, said board shall be guided by the value of said property as determined by the entire capital stock of said companies, and such other evidence as will enable said board to arrive at the true cash value of the entire property of said companies within this state, in the proportion which the same bears to the entire property of said company, as determined by the value of the capital stock thereof and such other evidence.

Sec. 15. In case any company fails or refuses to make the statement required by this act or to furnish any information requested the board shall inform itself as best it may on the matters necessary to be known in order to discharge its duties with respect to the assessment of the property of said company.

Sec. 16. At any time after the meeting of said board in September as above provided and before the assessment of the property of any such company is determined, any company or person interested shall have the right, on written application, to appear before said board and be heard as to the valuation of the property of said company and said board may on such application or on its own motion, correct the assessment or valuation of the property of any such company or person in such manner as will in its judgment make the valuation thereof just and equal.

Sec. 17. In case any company required to file a statement under the provisions of this act fails to make and file such statement on or before the thirty-first day of May, or in the year 1898 on or before the first day of September, such company shall be subject to a penalty of $500 and an additional penalty of $100 for each day's omission after the day prescribed for the making of such report, to file such statement.

Sec. 18. Said board shall not include in its assessment against said companies any property assessed upon its value for taxation under any other law in this state.

Sec. 19. All taxes collected under this act shall be applied in paying the interest on the primary school, university and other educational funds, and the interest and principal of the state debt, in the order recited, until the extinguishment of the state debt other than the amounts due to educational funds, when such taxes shall be added and constitute a part of the primary school interest fund, and such taxes as are collected under the provisions of this act shall be treated and disbursed as specific taxes are now treated and disbursed.

Sec. 20. It shall be the duty of said board to make and prepare an assessment roll setting forth the valuation and assessment and the taxes assessed upon all property to be assessed and taxed under the provisions of this act, and to file the same with the auditor-general of the state on or before the tenth day of December in each and every year. And it shall be the duty of the auditor-general to notify the persons or corporations so assessed to pay the taxes assessed against them respectively to the treasurer of the State of Michigan on or before the first Monday of January next succeeding the date of said notice.

Sec. 21. If such person or corporation shall neglect to pay the taxes so assessed for 30 days after the time limited by this act for the payment thereof, it shall be the duty of the auditor-general [illegible]

[illegible]

The oldest city in the world is Nippur, the "Older Bel" of Babylon; the foundations were laid 7,000 B. C.; the ruins have lately been unearthed.

English farthings are no longer likely to be mistaken for half-sovereigns, for now they are minted not only of a different size and design, but even of a different color, being a dull bronze.

OUR BUDGET OF FUN.

SOME GOOD JOKES, ORIGINAL AND SELECTED.

Then and Now, or the Lover's Cause for Lamentation—An Appeal to Reason—From One Extreme to Another—Cohen's Ready Reply.

Then and Now.

In life's fervid June time I courted a maiden;
No Muse, Grace or Goddess more witchingly fair.
I turned to her glances like buds to the sunshine,
Her soft-spoken speeches enraptured the air.
I dreamed we would live in a cottage embowered,
Where redolent gardens made fragrant the wind,
Where birds sang love ditties on blossoming branches,
And sinuous tendrils luxuriantly twined.

The angel consented to crown my affection;
We've been man and wife now a twelvemonth or so;
My lady now walks on the earth just as others,
A very fine woman—as fine women go.
I've done with my dreams of a flower-gemmed cottage,
With gardens, and bowers, and vines, and all that;
We go now and then to a theater together,
And live pretty happily here in our flat.
—H. J. S.

They're Always Doing Good.

The Spider—Come in, my frendt, und I sells you a nice, cheap suit!

The Fly—What, do you do business on the Sabbath?

The Spider—Ach! Dis ain't pisness! Dis vas charity, I sells so cheap!—Up-to-Date.

An Appeal to Reason.

Cholly—Hang it, I don't know how to take Miss Cutting.

Reggy—So you won't take her at all? Ha! Ha! Good joke, bah jove!

Cholly—Naw. I don't know just how the matter stands. I thought I'd learn me fate, as they say, doncherno, last night. She's a mighty intelligent girl and I knew that just a beastly, everyday proposal wouldn't do. So I took a book with me, and when I got weady to make the aw—proposition, I wead a chaptah to her. It told that there was twenty thousand more women than men in the state, and that wight heah in the city there were thirty thousand moah women than men. That ought to have appealed to her judgment.

Reggy—A good idea: a bold stwoke. But what did she say?

Cholly—She said that she thad noticed that aw—that real men were scarce. I got to thinking about her remark, and I actually fohgot to propose.

After Bigger Game.

Tom—What a decent sort of fellow that chap Symons is to be sure.

Dick—Why do you think so?

Tom—I just met him on the street this morning for a moment or two, and he gave me one of the best cigars I ever struck.

Dick—Humph! He gave me an atrociously bad one the other day when he wanted to borrow $5. I wonder what he wants to get from you?

Rain Falls on the Just and Unjust Alike.

Reuben Restanrust—Wheat up ter ninety cents yet? Ah, that's prosperity. I feel like gittin' out and yellin'

Henry Hoecorn—But you didn't raise any wheat.

Reuben Restanrust—I know it, but I guess I kin borrer of them that did. A wave of prosperity hits everything in its path.

Always Meeting It.

Creditor—May I ask whether you ever expect to meet your indebtedness?

Hardup—Meet it? Why, great Scott, man, I meet it every time I go into the street! Don't you throw it into my face often enough?—Up-to-Date.

From One Extreme to Another.

Gavin—Don't you think Rogers is going to extremes in accepting that new position?

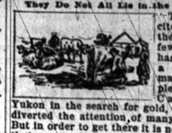
Bailey—Oh! I don't know. He is a first-class salesman.

Gavin—Yes; but remember he was formerly in a liquor store, and is now going into a dry-goods store.

When the ghost fails to walk the actors are compelled to.

THE CANADIAN GOLD FIELDS.

They Do Not All Lie in the Yukon.



The excitement of the past few months has drawn a great many people to the Canadian Yukon in the search for gold, and has diverted the attention of many others. But in order to get there it is necessary that a man should be possessed of the best of health, strong powers of endurance and considerable means. He leaves his wife and his family for a considerable period, and the hardships he has to endure are all unknown to him.

Canada has other gold fields, though. They are the fields that produce her golden grain. This year the crop of Manitoba, lying directly north of North Dakota, yielded 21,000,000 bushels of wheat alone. The current price averages 76 cents, which, as a local paper puts it, "makes the product in gold this year, for wheat alone, equal to a value of $15,960,000." Twenty thousand farmers did this, or an average to each producer of about $798.

"But these same farmers are not living by wheat alone. This is only one source of revenue to them out of many. They have also beef, butter, potatoes, oats, barley and poultry to sell, and sometimes other things, so that it may be fairly estimated that their incomes will average at least $1,000 per farmer. Thus Manitoba's fields have yielded this year fully $20,000,000 in gold, divided among 20,000 actual producers, and a general population of about 200,-000."

After counting the cost of stamp mills, expenses of men, etc., rich as is the Klondike, such vast wealth as is being taken out of the soil in raising wheat in this one province, cannot possibly be secured in any mining district. Of course mining development assists agricultural development, and that is why the Government of Canada feels so much assurance in predicting prosperity to all who take up farms in Canada. Western Canada today promises more than any other known field that is open to immigration. Farms of 160 acres, capable of producing the best No. 1 hard wheat, yielding thirty to forty bushels to the acre, are given away free. Railways, markets, schools, churches—all are convenient. The Canadian form of government is one of the most liberal known, and a hearty welcome is given to settlers of all nationalities. Already there are many settlers gone in from the states, and the reports from them are highly favorable. Those desiring information as to free homestead laws, low transportation rates, etc., will have pamphlets, etc., sent free on application to the Department of the Interior, Ottawa, or to any agent of the Government.

Age appears to increase the value of everything except women and butter.

SHOULD BE PREPARED.

Rheumatism and La Grippe Prevalent and Prompt Treatment Necessary.

Every family should have a bottle of "5 Drops" on hand, especially at this season of the year. Changes in the weather are so liable to cause rheumatism, la grippe and many other diseases that the "5 Drops" cure.

Swanson Rheumatic Cure Co., Chicago: "5 Drops" promptly received. That is the medicine we want. My wife would undoubtedly have been a cripple if it had not been for your "5 Drops." We would not be without it. Yours truly, John G. Martin, Wellsville, Mo. Feb. 16, 1898.

This is one of many testimonials which the manufacturers of "5 Drops" have received.

During the next thirty days they will send out 100,000 of their sample bottles for 25 cents a bottle. Write today to the Swanson Rheumatic Cure Co., 167 Dearborn street, Chicago, Ill. This company is reliable and promptly fill every order.

If all our wishes were gratified most of our pleasures would be destroyed.

Many People Cannot Drink coffee at night. It spoils their sleep. You can drink Grain-O when you please and sleep like a top. For Grain-O does not stimulate; it nourishes, cheers and feeds. Yet it looks and tastes like the best coffee. For nervous persons, young people and children Grain-O is the perfect drink. Made from pure grains. Get a package from your grocer to-day. Try it in place of coffee. 15 and 25c.

The men who talk most about raising the devil could not raise 50 cents.

Lane's Family Medicine.

Moves the bowels each day. In order to be healthy this is necessary. Acts gently on the liver and kidneys. Cures sick headache. Price 25 and 50c.

Virtue, like dieting, is not always pleasant, but it pays.

Temptation yielded to is a step toward perdition.

ONE ENJOYS

Both the method and results when Syrup of Figs is taken; it is pleasant and refreshing to the taste, and acts gently yet promptly on the Kidneys, Liver and Bowels, cleanses the system effectually, dispels colds, headaches and fevers and cures habitual constipation. Syrup of Figs is the only remedy of its kind ever produced, pleasing to the taste and acceptable to the stomach, prompt in its action and truly beneficial in its effects, prepared only from the most healthy and agreeable substances, its many excellent qualities commend it to all and have made it the most popular remedy known.

Syrup of Figs is for sale in 50 cent bottles by all leading druggists. Any reliable druggist who may not have it on hand will procure it promptly for any one who wishes to try it. Do not accept any substitute.

CALIFORNIA FIG SYRUP CO.
SAN FRANCISCO, CAL.
LOUISVILLE, KY. NEW YORK, N.Y.

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