

The Dawn

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ROBERT A. TURNER, EDITOR

TO CORRESPONDENTS: We invite correspondence on any subject of interest to the general public, and desire a reliable regular correspondent in every neighborhood or precinct in the county. In all cases the bona fide name of the writer must accompany the manuscript, not necessarily for publication.
Correspondence containing personal matter must be signed by the writer and must appear in print. We have enough to do fighting our own battles without fighting yours.

WHERE justice is done, but little charity is needed.

POPULISTS do not believe in a money of ultimate redemption.

THAT tariff for revenue should now be called a tariff for revenue deficit.

THE question of who shall issue the money is more important than of what it shall be made.

THE prohibition party throughout the land is rapidly falling into line with the socialist party.

THE mercantile agencies say that "business is still hopeful." And that is about all that is left of it too.

"THE natural question to ask about any piece of latter day legislation is: Was it jammed or did it slip?"—New York World.

UNDER direct legislation the government will be no better or wiser than the people, but it will be as good and as wise, which at present it is not.

THE tramp and the gold standard made their appearance at the same time, and they continue to do business together at the same old stand as inseparable friends.

No POLITICAL party on earth can be trusted to govern the people. The only way that righteous government can be secured is for the people to govern themselves.

ESAU sold his birthright for a mess of pottage. The people of this county have been even more foolish than poor Esau, for they have given theirs away to the soulless corporations.

THE rallying cry of the republicans during the late campaign was: "Open the mills." Well, McKinley Hanna & Co., are opening the mills to let the workmen out who strike because their wages have been reduced.

THE wealthy rascals whose fortunes have been made in schemes of plunder, are to-day a far greater source of danger to this republic than the poor, hungry men and women whom their greed has set adrift upon the cold charities of a friendless world.

ELEVEN million arguments in favor of the establishment of postal savings banks, and against the infamous national banking system, are to be found in the single fact that \$11,000,000 have been lost by the producers of this country during the year 1897 through the failure of the national banks.

THE U. S. Senate has also decided to investigate the cause of the battle-ship Maine disaster. The divers find the magazine intact and the people who are in position to know think it a dastardly piece of work on the part of the Spanish. Every American should demand a searching and thorough investigation and see that the matter is properly settled, and if it was Spanish treachery, Spain should severely suffer for her crimes.

The N. P. R. R. Co., Writes A Letter.—Attorney Whited Answers It.

MR. KIRK WHITED,
Prosecuting Attorney,
ELLENSBURG, WASH.

DEAR SIR—The undersigned has been duly authorized by the Northern Pacific Railway Company to make an adjustment of its delinquent land taxes in the state of Washington wherever a basis of settlement fair and equitable to both parties can be agreed upon with the county authorities.

Up to this time we have made such settlements in Lincoln, Franklin, Whitman, Pacific, Thurston, Klickitat, Mason, Yakima, Okanogan, Adams and Chehalis counties and it has occurred to me that Kittitas county would perhaps prefer to make such a settlement and end the litigation that is now pending which will necessarily be long drawn out and expensive to both parties.

According to the search that we recently made of the tax records of Kittitas county, the total amount of delinquent taxes on our lands up to and including the year 1896 was \$11,803.12, divided as follows:

Taxes 1888, '89, '90, '91,	\$ 379.05
" on contested lds. 1892-6	389.35
" unpat'd lands 1892-6	9634.89
" patented lds. for 1896	1399.83
Total	\$11,803.12

This company disputes the legality of these taxes on the following grounds:

First, that the taxes for the years 1888, 1889, 1890 and 1891 amounting to \$379.05, have ceased to be liens under section 96 of the revenue law of 1891, not having been put in judgment, and should therefore be cancelled on the records.

Second, we contend that the taxes amounting to \$389.32 levied upon unpatented lands to which the title is in contest between this company and other claimants, are clearly illegal for the reason that the title to the land is still vested in the United States. We presume our contention in this respect will not be disputed.

Third, we hold that the taxes on unpatented lands amounting to \$9,634.89 are illegal, for the reason that said lands were not subject to taxation until patented by the United States. We are fully advised of all of the decisions that have been made in regard to this point, especially of the decision of the United States supreme court in the Nevada case, which a great many believe to be conclusive on this point. They overlook the fact, however, that under the constitution and laws of the state of Nevada a possessory right to property can be taxed, but in this state it is the realty itself that is taxed, and you will appreciate the fact that there is a wide distinction between a possessory right to property and the property itself. Therefore until the supreme court has passed squarely upon the question we will maintain our contention that unpatented lands are not subject to taxation.

Fourth, we contend that there has been no legal assessment ever made of our lands in Kittitas county as required by the laws of the state, which contemplate that the assessor must personally view each legal subdivision of the land before valuing the same. This is a point that has been squarely passed upon by the courts.

Fifth, we contend that in a great many instances our lands have been over valued, notably so in township 20, N. R. 15, E. The following table shows the area, assessed valuation, and taxes as levied for the different years on our lands in the township named, also what the tax would have been on the basis of the assessed valuation to 1897, the result being arrived at by taking the levy for each of the different years as made and computing the tax that would have resulted from such levy on the 1897 valuation.

Township 20, N. R. 15 E.	Area	Assessed Valuation	Tax as Levied	Tax on basis of '97 Val.
1894	5659.84	\$7,698.00	\$2,066.26	\$1,083.82
1895	5659.84	55,492.00	1,660.94	1,538.33
1896	5659.84	55,492.00	1,356.06	1,255.53
1897	5659.84	51,450.00		
Total			\$5,083.26	\$3,877.68

As you will observe, this would result in a reduction in that one township of \$1,205.38, and we presume no one will contend that there was any difference in the value of these lands in these different years. Sixth, we contend that all special school district taxes are illegal for the reason that there has been no authority of law to levy such taxes since the passage of the revenue act of 1893, which act repealed all authority theretofore existing for the levy of taxes other than specified in the revenue law itself.

Seventh, we contend that all road district taxes in excess of six mills are illegal.

Eight, we contend that all levies made for court house and jail and for indigent poor, are unauthorized and illegal, the general fund levy of the county having been up to the maximum authorized by law.

There are other points on which the illegality can be contested but it is unnecessary to enumerate them at this time.

After deducting the taxes for 1891 and prior years, also the taxes on contested lands which we assume will be conceded to be illegal, the total remaining is \$11,034.72. Taking into consideration the expense and uncertainty of litigation, which applies equally to both parties, we have concluded to submit for consideration of the county authorities a proposition for settlement on a basis of 50 per cent of the face of all taxes, without penalty or interest, after deducting those that we claim to be clearly illegal, amounting as stated above, to \$768.49. Will you kindly consider this proposition and submit the same to the board of county commissioners, and if it is concluded to accept the same our attorneys will arrange with you for the procuring of a stipulation and decree to end all the litigation that is pending, and as soon as decree is obtained the money will be paid to the county treasurer. As it is desirable for both parties that if a settlement is to be made that it be done as quickly as possible, I will be glad if you and the board of county commissioners will give the matter prompt attention and advise me what conclusion you arrive at.

Yours truly,
THOMAS COOPER,
Western Land Agent.

MR. WHITED'S REPLY.
ELLENSBURG, WASH. Feb. 19, 1898.
THOMAS COOPER, Esq.,
Western Land Agt. N. P. Ry. Co.
Tacoma, Wash.

DEAR SIR:—Your letter 14th, inst., relating to taxes of N. P. Ry. Co. at hand, and in reply would say:

1st, I agree with you that taxes for 1888, '89 and '90 cannot be collected, but judgment was entered for the taxes of 1891, and I see no reason why it will not hold.

2d, I doubt whether the taxes on those tracts of land on which contests were pending can be collected or are equitably due, but Judge Davidson, of our superior court holds otherwise.

3d, as to taxes on unpatented lands, I think the constitution and several revenue laws of this state all contain language broad enough to include equitable rights in land as well as legal titles, and the claim that unpatented lands are not taxable is purely technical, and requires a strained construction of the law of congress and our state laws—such a claim is without equity.

4th, I do not understand that our assessment laws, nor decisions of the supreme court require that the assessor must actually view each tract; he must use his judgment and assess fairly; and after he has made even an unfair assessment it is not void, but it rests with the complaining party to show what was a fair value.

5th, As to the assessment of tp. 20, N. R. 15 being too high. The only known deposit of coal between the Cascades and the Rocky mountains lies in and near that township. I doubt if your company would sell any section of that town-

ship, especially any section apparently underlain with coal, for the highest assessed value of the whole township.

Instead of the 1894 assessment being too high, I consider the other assessments entirely too low.

6th, as to school-district taxes; the several revenue acts have provided for a county levy for school purposes besides the special taxes voted by each district, and the limitations in the general revenue laws refer to the county and not to district levies.

7th, what is true of the school districts is also true of the road district tax.

8th, before our court house was built a special election was called to vote a special tax for the purpose, not exceeding two mills per annum until the whole cost was paid, and a levy was accordingly made for each year. The only objection that could be made is that the whole should have been levied in one year, but the law does not seem to have made such a limitation. It was a special tax authorized by law for a special purpose and was not intended to be included in the general fund tax. The tax for support of indigent soldiers and sailors is also a tax for a special purpose authorized by a particular law, and should not be included in the limitation on the general fund levy.

I have always advised our county commissioners that they have no authority to rebate any tax or part of a tax, and I cannot consistently advise them to compromise with your company or accept such a settlement as you offer after refusing to compromise with poor men who had suffered a real wrong.

But leaving out the question of legal authority of the commissioners to rebate the taxes, you do not offer enough. I will concede that \$600 or \$700 could not be collected by law, but that leaves over eleven thousand dollars of principal, and at least 30 per cent added for penalty and interest, for which you offer about five thousand five hundred dollars in settlement.

On reflection I do not feel justified in submitting your offer either to the county commissioners or to the court.

Yours truly,
KIRK WHITED,
County Attorney.

A Word to Taxpayers.

Many of the taxpayers of the county are wondering why their taxes are so high and what has caused the same. In view of this, perhaps a word of explanation will not come amiss.

At the time the last assessment was made in the year 1897, every taxpayer of the county not only supposed, but was absolutely sure that he would have the benefit of the exemption law as passed by the last populist and democratic legislature, giving to each citizen an exemption of five hundred (\$500) dollars on personal property and five hundred (\$500) dollars on improvements on real estate.

A glance at this condition of affairs. A vast amount of property stricken from tax-rolls, would necessarily reduce the revenues of the county to a minimum. In order to obviate this, and to provide revenue enough for the current expenses of the county, the assessors were obliged to assess property that did not come under the exemption law at or near its cash value.

The people knowing that they had had an exemption of three hundred (\$300) dollars on their personal property in 1896 did not hesitate to give in every article in their possession.

However, to the surprise of everyone the republican supreme court of this state, true to its instincts, declared the law enacted for the benefit of the weak and struggling poor man, unconstitutional.

As an illustration to show how this tax becomes at once burdensome to bear. A man in Ellensburg, who had four hundred dollars worth of property in 1896 was taxed on one hundred dollars worth of and had a little over four dollars to pay. This year, on the same amount of property with no exemptions his tax jumps from a little over four dollars to over seventeen dollars.

This circumstance of itself swells the assessed valuation on which taxes are paid, thousands of dollars and compels people who never dreamed of paying personal prop-

This space is reserved for STOWELL & STEINMAN The Grocers.

erty taxes, to pay often times quite a sum this year into the county treasury.

But surely no right minded, reasonable man will for a moment lay this upon the shoulders of the county commissioners.

Yes, but some one may say, this is all very true, no square or honest man will question this; but in view of the high assessment, why did the commissioners place the rate of levy this year so high. Let us see for a moment and compare the rate this year with the levy of other years.

This year the county and state levy is nineteen mills, thirteen for the county and six for the state. In 1895 the rate of levy was 19 3-10 mills. In 1896 the levy was 18 mills. But possibly the principal motive which prompted the commissioners to make this rate, is the fact that ever since the birth of our county we have been running in debt. Since the organization of the county in November, 1883 up to July 1st, 1897, nearly fourteen years, we have run in debt on an average of \$15,500 a year, and this is why the people of this county have saddled upon them a bonded indebtedness of \$195,000 and which required the tax-payers of this county to send in interest to New York through their county treasurer nearly \$1,000 per month.

It is such an item as this and the great criminal trials, such as the Snipes bank robbery and the Johnson murder trial, the latter costing the county upwards of \$9,000 which run the county in debt. It is the long continued litigation and not the few dollars paid out to the county deputies for clerk hire that runs the county in debt. These men do not get more than many brakemen on the railroad and yet, they have spent years in getting an education in order to be able to do this work.

Did it ever occur to many of our citizens how few men are lying around idle who are competent to take a place in the treasurer's or auditor's office. Men to be selected as deputies must be competent and efficient; and yet they receive no higher salary than they would get from a private firm. Better pay an incompetent man anything; because the latter invariably does more harm than good.

But to come back to the original subject of taxes. There was levied in the three cities of the county for the following years:

1895, for city purposes,	\$16,817.45
1896 "	18,532.51
1897 "	21,244.15

There was levied by special school tax by the different school boards throughout the county for the following years:

1895	\$19,921.22
1896	20,902.64
1897	28,699.64

Now here is an item of city tax in 1897 over 1896 of \$2711.62 and a special school tax levy of \$7796.92, making a total amount of \$10,508.54 with which the county commissioners had nothing whatever to do.

By comparing the assessed valuations of 1897 with previous years the reader will see how the doing away with the exemption law has swelled the aggregate. Here are the total valuations since 1892:

1892	\$ 74,093.65
1893	107,417.29
1894	108,899.88
1895	121,219.99
1896	120,064.11
1897	154,600.81

The following figures show the amount of delinquent taxes for each year:

1894	\$35,598.32
1895	46,146.54
1896	31,996.43

What the amount of delinquent taxes for 1897 will be no one can tell.

Another matter of which we wish to speak is this—the impression has gone forth that a light assessment has been made upon the wealthiest two corporations in the county and high assessment made upon the farming community. To

show that this is a false impression, we submit the assessment and taxes paid by the Great Northern railway company,

1896	\$39,302.00
1897	49,136.00
Gain in assessment	9,834.00

TAX PAID.

1896	\$ 949.80
1897	1,284.17

Gain in taxes for year, 1897 over 1896 on personal property 315.37

Real estate assessed value in 1896 \$255,435.00

1897	285,065.00
Gain in assessment	29,630.00
Taxes paid in 1896	5,979.50
" " " 1897	7,188.70
Gain in taxes on realty	1,209.20
Total gain taxes over 1896, 1,524.57	

As will be seen from above, the gain in the assessment over 1896 in personal property is over 25 per cent, and gain in taxes is over 20 per cent. The gain in assessment on real property over 1896 is over 11 per cent and gain in taxes over 1896 is over 16 per cent.

The following figures in the assessment and taxes paid by the Northern Pacific will speak for themselves:

Personal property assessed for the year 1896, \$128,945.00

Personal property assessed for the year 1897, 136,700.00

Gain in assessment, 7,755.00

Taxes paid on personal property for 1896, 3,675.00

Taxes paid on personal property for 1897, 4,116.15

Gain over 1896, 440.65

REAL ESTATE ASSESSMENT.

1896 410,240.00

1897 468,018.00

Gain in assessment, 57,778.00

Taxes paid on realty 1896, 10,163.00

" " " 1897, 11,916.84

Gain in taxes, 1,753.84

Total gain in taxes over 1896, 2,194.48

Total gain in taxes from both railroads in 1897 over 1896 3,718.61

More anon.
J. M. NEWMAN,
County Commissioner.

Republican Party's Attitude Toward Cuba.

WHEN THEY WERE OUT.

"We believe that the Government of the United States should actively use its influence and good offices to restore peace and give independence to the Island."—Republican platform on which William McKinley was elected to the presidency.

"The platform adopted by the republican National Convention has received my careful consideration, and has my unqualified approval."—Wm. McKinley's Speech of Acceptance, June 29, 1896.

WHEN THEY ARE IN.

"I regard the recognition of the belligerency of the Cuban Insurgents as now unwise and, therefore, inadmissible. It is honestly due to Spain and to our friendly relations with Spain that she should be given a reasonable chance to realize her expectations and to prove the efficacy of the new order of things to which she stands irrevocably committed."—Wm. McKinley's Message to Congress, Dec. 6, 1897.

THE MONEY QUESTION

GEO. H. SHIBLEY.



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