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TO-DAY'S LEADING NEWS TOPICS.

Queen Kapiolani left New York last evening for the Pacific coast.

The New York railroad strikers hint at possible "accidents" on the elevated roads.

There were 18,000 people present at the opening of the National Educational Convention in Chicago last evening.

Some modifications are likely to be made in the Irish land bill.

Riots occurred at the Belfast Orangemen's celebration of the anniversary of the battle of the Boyne yesterday.

The Treasurer of San Jose has confessed to being a defaulter to the extent of $4,000.

FALSE IDEAS OF MURDER.

A certain false idea has taken a dangerous hold upon the intelligence of a remarkable number of people otherwise clear-headed. It was most prominent in the case of Simon Raten, who murdered James Lansing in this city. Raten, a Siberian, in a fit of drunken frenzy, conceived that he had been denied some rights by the police authorities, who refused to arrest men who had whipped him. He filled up on benzine whisky; bought a weapon for the purpose, and carefully loading it, "went out hunting" upon the streets of this city in broad day for the men with whom he had the difficulty proposing to take the law into his own hands. Seeing one of them he deliberately fired at him, but missed his mark and wounded a total stranger.

Raten fled, pursued by officers and good citizens seeking to arrest him. He turned into an alley way, the pursuers, as they had a right to do, as good citizens should do, following him. As he passed the lot of James Lansing, the latter naturally stepped out to ascertain what was the matter—a perfectly natural action—and hearing the cry to "stop the murderer" advanced into the alleyway, as was his right and as a good citizen his duty to do. Raten, who just then passed him, turned and aimed his pistol at him. Lansing threw up his hand, retreated and cried out, "Don't shoot." But this wretched drunken murderer did shoot, striking Lansing in the side and killing him.

What happened? Raten was convicted of murder, but enough short-sighted citizens, whose conceptions of the law and of the rights of men are warped by some strange idea of self-defense were found to sign an effective petition for commutation of the sentence of death the jury and the law affixed, and Raten's neck was saved from a deserved hangman's noose.

The idea seemed to be that though Raten had murder in his heart; though he premeditatedly attempted to kill; though he shot the wrong man in the first instance, he was pursued, was being "hounded," as the phrase goes, and fired at Lansing in *self-defense;* that he really did not intend to kill Lansing, because he did not even know him, but shot at his pursuers as a "job lot," and therefore he should not be punished with the extreme penalty of the law, "for the element of malice was lacking."

These citizens were totally oblivious to the fact that Raten was *lawfully* pursued; that he was fleeing from justice—attempting to escape from the consequences of a crime—and in that attempt did intend to kill whoever interrupted him, and that all such killing is foul murder. The presumption is "that a person intends the ordinary consequences of his voluntary act," and this wise presumption, uncontradicted, these citizens wholly ignored. The faulty sentimentality that threw its sympathies about the murderer of James Lansing, given full play, would place the life of every citizen in peril. It teaches that if "A," with murder in his heart, by misadventure of his bullet, kills "B" instead of "C" at whom he aimed, he is rather to be pitied than condemned. If Raten, having no specific intent to kill the identical individual named Lansing, should not be punished for murder, then the sentimentalists should have asked for an unconditional acquittal, and, after conviction, an unconditional pardon for him. If his killing of Lansing was unintended, mere mischance, then Raten should suffer only for manslaughter, and by a comparatively brief imprisonment. If the theories of any law writers support the sentimentalists, then such writers are behind the age of reason and practical common sense.

The same illogical and dangerous doctrine advanced to save Ratan's neck was projected in the Hong Di case. Accepting that murderer's statement as true, that he killed Mrs. Billion by accident, while attempting to kill Weaver—though it was clearly proven that Hong Di lied and that it was physically impossible for his story to be true—the sentimentalists' false notion of human responsibility cropped out in the vote of the two jurymen who wanted Hong Di acquitted. They were more consistent, however, than the Raten sentimentalists, who pleaded his non-intent against Lansing, but consented to his imprisonment for life. The false sentiment develops also in certain other quarters in favor of Hong Di, and is based in this instance upon vague suspicion born of a cruel and case-hardened cynicism.

It would appear that in this day and age with certain classes of suspicious people it is enough to lay a *charge* to justify irrevocable condemnation. Who has the right, under the facts, to say that Hong Di did not intend, corruptly, willfully and murderously intend, to assassinate Mrs. Billion? Who has the warrant of testimony, fact, circumstance or repute for believing the outrageous story of Hong Di, which the San Francisco *Bulletin* aptly terms "moral murder," when he charged his victim with infamy, and found ready and consciousless vehicles of print to herald the foul aspersion of the dead? Who with wife, or daughter, or sister, clinging about his heart, is ready to commit their fair fame to the tongue of a Chinese servant who assassinates them, and in his defense blisters the reputation of those speechless in death that he may establish a plea of non-intent? This non-intention doctrine as a clearance agency is a devilishly devised and dangerous one. The man who loads a deadly weapon and goes out to do murder, but misses on e and kills another, is excellent food for the gallows.

When B, C, or D, with murder in the heart, shoots at E or F, but by unsteadiness of nerve kills G or H, the thing to do is to try the assassin promptly, promptly convict and effectually hang him until he is dead. The false logic and hair-splitting pity that saved Raten; the sentimental weakness that pleaded for mercy for him, and asks that doubts be entertained of Hong Di's guilt, are precisely the influences that result in manifested contempt for the law as an agency for the protection of life and property, and eventuate in such scenes as the lynching in Colusa. They are the legitimate fruit of readiness to accept the story of every calumnious assassin, who seeks to wash his bloody hands in the reputation of his victim. It is the direct, shameful and humiliating outcome of the weak-backed and beggarly sentiment that if the bullet does not reach the exact spot for which the assassin intended it, he is to be pitied and commiserated on his ill luck, rather than hanged for his devilish malignity.

AN "ACT" IN CONTEMPT.

The supposition is that the "Restriction Act," so-called, is law, and that it is being enforced. But the ease and frequency with which the Chinese evade it make the law a jeer and a laughing-stock. With the arrival of every China steamer there is a load of Chinese without certificates who hope to swear their way ashore. Still another batch has the requisite certificate per head, and the writ of habeas corpus being invoked in the case of any challenged immigrants, they are brought before the Courts, and by perjury and with the aid of Consul Bee's detectives, and the agents of the Six Companies, fully nine-tenths manage to remain ashore. A great deal of harsh criticism of the Federal Court is indulged in by the press, but the probability is that it is all unjust; that the Court is helpless in the matter, and bound to accept the proofs made before it. The difficulty lies in the frauds perpetrated in the matter of certificates. These papers are notoriously hawked about in the Hongkong market, and coachers are regularly employed to post the purchasers about California, so as to make their testimony correspond with the calls of the certificate in case their right to land is challenged. A Chinaman, well known in this city, returned from China a few days ago, and introduced to acquaintances here a companion as his brother, who had accompanied him from China. Being asked how he secured his brother's admission, he replied that he bought for him a certificate that "fitted." He had been compelled to pay a round price. He added that certificates are in great demand, and that every one issued to a Chinaman going out from California who does not intend to return is worth much money to the possessor, and those that exactly "fit" the purchaser in description are the most valuable, and invariably bring the asking price. This man's testimony is unquestionably good, and fairly represents the facts. As an obstacle, the Restriction Act has lessened immigration from China, but it is also true that it has been and is grossly violated and contemptuously evaded. How long its evasion is to be permitted is a problem Congress alone can solve. It certainly gives the Chinese a low estimate of our laws, and tends to stimulate the disposition to evade other laws, and thus to cultivate lawlessness. It does seem that the scheme of the law was blundering from the outset in its provisions for securing respect for it. It ought to have been possible, and was, for Congress to have so legislated that false personation under a certificate would be next to impossible. As it is, with the open defects of the Act and the lameness of the Treasury regulations made under it, the law is held in contempt by the Chinese and very largely fails to effect the end for which it was passed.

THE Comte de Paris is wise and cunning. In France he was really no menace to the republic, because by tolerating his presence the Government showed it did not fear him, and thus the people were given confidence in the republic. But as an exile in the Isle of Jersey the Comte is a shrine for royalist devotion. He knows this, and cultivates the pose of a martyr. He declines being cheered as King, but he is careful not to waive his claims to the crown of France. He refuses to be hailed King, but consents to addresses and receptions and visitations that he knows are inspired solely by the fact that he lays a claim to a right to rule in France. But the Comte will die with his ambition ungratified. France is every day becoming more contented with republican institutions; the great masses, the home-owners in rural France, have such an interest in the soil that they dread war more than they do the pestilence, and abhor civil strife more than the plague. These will not second royalist schemes, or be easily led into lighting the torch of civil war in France, without which monarchical schemes cannot be accomplished.

THE consumer pays the taxes, says the Los Angeles *Herald*. Now, how does Mr. George propose to make land bear the whole burden of taxation, when the cultivator will add to the product the tax cost as a part of the productive cost? How is the consumer to be benefited by such a scheme? The *Herald* should not ask Mr. George conundrums; answering might involve the success of the new party that is to wipe all others from the face of creation.

THE papers that were instrumental in aiding Hong Di to blacken the character of the woman he so treacherously murdered—the *Examiner* being the chief—are notably diligent in support of the "courageous juror" who insisted that Hong Di was innocent. The idea seems to be that the mediums of the murderer's calumny are bound to be advocates of his innocence.

THE San Francisco *Alta* says, while bitterly condemning mob law, that in the Hong Di case "the verdict invited what has happened." Which is precisely the truth.

IMPROVEMENT ASSOCIATION.

A SPECIAL MEETING HELD LAST EVENING.

Report of the Committee Upon Division of Large Land Holdings—Other Matters.

A special meeting of the Executive Committee of the City and County Improvement Association was held last evening, at which all the members were present (if not absent from the city) except three, and a deep interest in the work of the Association was manifested. The meeting was called to receive the report of the Special Committee on Division of Large Land Holdings, which committee consisted of V. S. McClatchy, G. W. Hancock and David Lubin. The report was received and read, as follows:

THE COMMITTEE REPORT.

SACRAMENTO, July 12, 1887.

To the Executive Committee of the Sacramento Improvement Association—GENTLEMEN: The following report is respectfully submitted by your special Committee on Land Grants, formally appointed under authority of the resolution adopted by the Sacramento Improvement Association, May 25, 1887, and intrusted with the duty of investigating the equalization of assessments in Sacramento county.

THE COMMITTEE'S DUTIES.

Under these resolutions the duties of your committee were confined to an examination of the method of assessments pursued in the county and a comparison of the individual assessments, with a view of ascertaining whether or not the large holdings were assessed in the same proportion as the smaller pieces, according to the letter and spirit of the Constitution. This responsible work we have endeavored to accomplish fairly and impartially, relying in no manner upon our own judgment, but carefully gathering such accurate data as might furnish basis for a fair decision. These leading facts we present with as little comment as possible, that the Association may draw its own conclusions. We have taken in this matter, as far as possible, the position of a commission presenting the facts and points of a case upon which a Court is to pass. We deem this course to be the best, as refuting in advance all charges of prejudice that may be brought by either side against the committee. The facts adduced we believe to be strong enough to base a decision upon.

THE ROLL FOR 1887.

The assessment roll this year as prepared under the direction of the County Assessor, A. L. Frost, to whose courtesy we are indebted for an examination of the books, will be, generally speaking, the same as that of 1885, though in individual instances the assessments have been raised. It appears that J. T. Griffitts, the previous Assessor, in his last year of office, reduced all the assessments in the county 10 per cent. and Mr. Frost has very properly restored them to the former figures. Should any facts herein contained be construed as reflecting upon the Assessor, this much may be said in fairness to the present incumbent. For the first year he has had to rely largely upon the figures furnished by his predecessor. In several instances that have come under observation we find that he has made a marked increase in assessed values, and your committee have no reason to suppose that after a careful reading of this report Mr. Frost will not be auxious to make still further changes.

DEFECTIVE EQUALIZATION.

Taxation should be uniform, and all real property should be assessed, as nearly as possible, at the same percentage of its cash value. Mr. Frost states that the rule in this county is to assess all real property at from 60 to 75 per cent. of the cash value, that property which commands a ready sale being usually rated a higher per cent. than that which must limit a purchaser. Your committee, however, find that in practice this rule is not followed, and that assessments generally are poorly equalized, ranging all the way from 20 per cent. to almost 100 per cent. of the cash value. This is true for property both within and without the city limits, a few instances of which will appear later on.

A DIFFICULT TASK.

In furnishing data as to the values of these various lands, your committee, from the inception of its labors, has laid aside any ideas or judgment entertained by its individual members in regard thereto. To the decision, even of experienced and impartial judges of land, there was raised the objection that in no case would the decision be concurred in by parties of opposite interest. The price was in every instance declared much too high or absurdly low, according to the views and interests of the party passing on it. We were forced, therefore, to relinquish using data of this kind. When an effort was made to obtain positive testimony as to the character of the land the divergence was positively startling. For instance, with regard to the Norris Grant many people testified that much of the land was comparatively worthless, being "hog-wallow" and bedrock, with the bedrock almost at the surface; that water could not be got within 100 feet of the surface, and that in some places it could not be found at any depth, and that there are not more than several hundred acres of bottom land in the tract. Others claimed that there are about 3,000 acres of good bottom land, worth from $100 to $150 per acre; about 11,000 acres of timber land, worth about $40 per acre, and that the remaining 20,000 acres are worth from $20 to $25 per acre. One man, who claims to have traveled over the grant constantly for fifteen years, declared that the land was equal to any similar land south of the river; that water could be had as readily by digging, and that the whole tract was worth at least $40 per acre. Again, when it was attempted to select pieces south of the river for comparison with those north, the land selected was generally declared to be entirely different in character, or so differently conditioned as to furnish no fair grounds for comparison.

Under the circumstances, your committee found itself in a quandary. It finally had recourse to such well-established facts concerning the value of these lands as were furnished by the owners themselves or by impartial circumstances. The inference from these facts is unavoidable, and flows so clearly as to make comment unnecessary.

A DISTRICT OF LOW ASSESSMENTS.

We find, as far as the country north of the American river is concerned, that the large land grants are assessed as high per acre as the small parcels immediately contiguous, though not as high, apparently, as land of the same character situated in other portions of the county. We find also, speaking in a general way, that the assessments on lands north of the American river are less in proportion to their cash value than those on lands south of that stream. This state of things may be ascribed to the fact that Deputy Assessors work by districts, and that the same deputy has assessed for a great many years the lands north of the American, and he has probably failed to apply to them the increase in value sustained by all county lands. Aside from the special instances furnished in this report illustrating this point, the discrepancy can be made still more apparent by mapping off south of the American a district equal in territory and conditions to that north of it and comparing their aggregate assessed values.

Concerning the large tracts of land north of the American river, toward which public attention has for years been directed, your committee submits the following facts gained by them:

THE CARDWELL TRACT.

This is a tract of 4,221 acres on the river almost opposite Folsom and the Natoma vineyard. It is assessed this year at $41,060, or an average of $9 75 per acre. As indicating the actual value it is learned that some two or three months ago a syndicate of Sacramento capitalists conceived the idea of buying and cutting up the tract. The owner was willing to let the property go, and the price finally agreed on as satisfactory to all parties concerned was $25 per acre for 1,500 acres, and $35 per acre for 2,700 acres; that is to say, an average of $31 75 per acre for entire tract. It is now held somewhat higher. If an agreed price between buyer and seller is any criterion of the value of land, this tract is assessed at but 30 7-10 per cent. of its value. The owner is anxious to cut up this property for settlement, provided he can make arrangements for water, or will sell it about $40 per acre to those controlling water if they will guarantee to cut it up.

THE SAN JUAN GRANT.

Owned by Messrs. Cox & Clarke, borders on the American river immediately south and southwest of the Cardwell tract, and between it and the Rancho del Paso. There are 18,616 acres assessed this year for $134,555, or an average of $7 25 per acre. Over a year ago a syndicate of Sacramento capitalists desired to colonize all, or a portion, of this grant, and the price finally agreed upon by the owners was $25 per acre for the whole tract, or $40 per acre for the half of it nearest the city. The owners state that they are willing to sell it now, but that they consider it worth more than the figures fixed on last year. Taking these, however, as a basis, the land is assessed at 28 9-10 per cent. of its value. Messrs. Cox & Clarke have sold a number of small pieces on the northern boundary of the grant to settlers within the past few years.

RANCHO DEL PASO.

This tract, known as the Norris Grant, lies across the American river, about opposite the northeastern portion of the city, and is crossed by the Central Pacific Railroad. It contains 43,708 acres, and is assessed this year at $744,655—an average of $17 01 per acre. With regard to this tract, your committee have had considerable difficulty in ascertaining facts upon which any disinterested person could base an estimate of value, as, unlike the other two tracts already referred to, it has never been in the market. It may be stated, however, that the Deputy Assessor who assessed that portion of the county north of the American river states that he has assessed all the land in exactly the same proportion, no matter by whom owned, and the roll, so far as we have examined it in regard to contiguous pieces, seems to fully bear him out. It seems probable to your committee, however, that the assessment on the Rancho del Paso, although low, is still higher in proportion to its value than are the assessments on the two tracts already referred to. Four years ago a price of $30 per acre was offered and refused for 1,000 acres on Dry creek, in the northern portion of the Rancho del Paso. The same land to-day is assessed at from $15 to $25 per acre. The following facts may give further light on the subject: In 1878 prominent members of the State Grange endeavored to obtain the Norris Grant for the purpose of cutting it up, and offered to pay for it $10 per acre, or $440,000. Mr. Haggin declined to consider the proposition. He thought the very lowest reasonable figure was $15 per acre, and he did not care to sell at that. In 1880 the State Board of Equalization raised the assessment on this tract to $666,630, and although Mr. Haggin came before the Board and fought the raise, it was deemed just, largely on his own evidence. Careful inquiry among those familiar with the general advance in real estate values in this county from 1880 to the present time shows that such advance has been from 50 to 75 per cent. The figures show also that on the real estate south of the American river (not including city and town lots) there has been within the years mentioned, an average increase in assessed value of about 35 per cent., and this notwithstanding the lax manner in which assessments are equalized. With the valuation of 1880 as a basis, and these facts in addition, it would appear that the Rancho del Paso should be assessed at not less than $1,000,000.

This tract is now in litigation, Samuel Norris having brought action for the recovery of the entire piece. The case is before the United States Supreme Court on appeal, with no probability of being heard within three years. This would be likely to act as a bar against any present transfer of the property even if the owner were disposed to sell.

NATOMA TRACT.

The lands on the south side of the American river, lying say east and southeast of the city, so far as examined, we find are assessed much higher in proportion than are the large pieces already referred to. Here the rule quoted by Mr. Frost of assessing the property at from 60 to 75 per cent. of its cash value seems to have been more generally followed, although in some instances the other extreme has been reached and the property assessed higher than any one will pay for it. There is, however, one notable exception to this that has come under our observation—the property of the Natoma Water Company, near Folsom. It is on the line of the Sacramento and Placerville railroad, and runs down to the American river, the Cardwell tract being opposite. The Natoma company owns 8,671 acres, which is assessed for $95,950, or $11 06 per acre. The following facts are offered as affording a basis for approximate valuation of the land: There are over 2,000 acres planted to vines, most them bearing finely. Various disinterested parties have placed valuation on this land (if bare of vines), the lowest being $60 and the highest $100. From the extensive enlargement of the vineyard contemplated by the preceding managers and the present ones, as well as from actual information, it would appear that most of the entire tract is equally valuable for vineyard as that already planted. None of the 8,671 acres, it is stated by a Deputy Assessor familiar with the entire district, is inferior to the foothill lands between Loomis and Auburn, which command from $25 to $100 per acre. Your committee feels constrained to call attention to this apparently low assessment, although made on magnificently improved property, which has done and is still doing wonders for the development of the county in demonstrating its capabilities. Our duties allow us no discretion in discriminating in assessments between those lands improved for the general good and those which are not—nor would it be just for the purposes of this inquiry so to do. It is probable that the low assessment on the Cardwell tract opposite has much to do with the figure fixed on the Natoma property.

The following pieces of land adjoin the Natoma property on the south, and they are assessed per acre as here indicated: J. O'Toole, 412 acres, $35; Geo. Hanlon, 412 acres, $25; S. Dowden, 162 acres, $35; D. W. Taylor, 810 acres, $20; Peter Bush, 400 acres, $12; George Bateman, 788 acres, $5 70. Concerning the value of these pieces we have not acquired definite information. They are probably assessed at prices corresponding to the respective quarter sections of the Natoma tract opposite them.

The Ney tract, consisting of 4,001 acres, very close to the Natoma vineyard property, is assessed at $46,485, or $11 61 per acre—55 cents more than the Natoma land. The Ney tract is declared by the Deputy Assessor before quoted (and by other parties as well) to be wheat land, and inferior to the Natoma tract. He says, however, that it is assessed too low—that $17 50 per acre would be about right. There would, therefore, appear to be considerable equalization necessary in the matter of the Natoma property.

W. W. Brison has 483 acres in Granite Township, and close to the Natoma property, assessed at $27 50. We learn that $80 per acre has been offered and refused for this land. Its proximity to the Natoma property is perhaps the reason of the low assessment.

SOME HIGHER ASSESSMENTS.

Aside from the Natoma property we have not found south of the American river any pieces of land the assessment on which impressed us as being proportionately as low as those on the lands north of the river, and already referred to. Our examination, however, was far from being a thorough one, and we were forced to content ourselves with pieces picked here and there, in regard to the market value of which we had some fairly reliable information. On these the assessments usually seemed to come within 60 to 75 per cent. of the value fixed as a basis by the Assessor. For instance, the Phelan tract east of the city has been raised to $150 per acre, as it was learned that its owner had been offered $250 per acre for it some months ago. It is thus assessed at 66⅔ per cent. of its value. The Reed & Van Guelder tract just beyond has been rated the same. The ordinary bedrock in the neighborhood of Florin and beyond is assessed at from $25 to $35 per acre. Its value, so far as can be learned, is from $20 to $50 per acre, and it is stated to be much inferior for general purposes to the deep foothill soil of the Natoma property. A piece of 160 acres owned formerly by Judge Harlow was find assessed for $25 per acre. It was sold last year for $22 50 per acre, and the price was considered a good one.

In addition to the numerous instances which we have investigated for the purpose of comparison, we submit, without comment the following assessments on some large tracts not investigated, and which may be used for purposes of comparison by those familiar with their value:

Alice M. Valensin has 2,210 acres near Hicksville assessed at about $22 50 per acre.

Obéd Harvey, 3,320 acres, near Galt, about $24 per acre.

J. McFarland, 1,206 acres, about $27.

Whitaker, Rey & Miles, 6,731 acres, in Lee and Davis townships, about $14.

We are generally informed that the bare land in these pieces would not sell on the average for more than 25 to 50 per cent. in excess of the assessed value, and if the statements be correct the land is assessed on the basis quoted by the Assessor as fair—and further corroborates the findings of your committee.

The San Francisco Savings Union has, near Richland, 3,888 acres, assessed at $25 per acre. This is very rich land, but has been subject to overflow, and in preceding years it has been assessed at about $13. It has been reclaimed, however, and the present Assessor has raised it as above. If the reclamation proves permanent the assessment should be much higher, as the land is held at from $100 to $150.

Members of the Bryan family own, in Brighton township, some 5,000 acres, the assessments on which varies from $16 to $20 per acre. Concerning the character of this land we learn that it is inferior to the Natoma tract.

CONCLUSIONS.

We believe that a careful consideration of the facts gathered by us will tend to establish the following points:

First—That the assessment's in Sacramento county are most unequally equalized.

Second—That, generally speaking, the assessments on lands north of the American river are proportionately much lower than on those the south of it.

Third—That, generally speaking, the small pieces of land, especially if improved, are assessed at more per acre than the same quality of land held in larger tracts and not contiguous to such small pieces.

Fourth—That small pieces near large tracts which have been assessed low, bear a low assessment, too, while land no more valuable in the market and farther removed from such tracts is assessed at a good round figure. Either there is some system in these assessments or else those who have secured the large tracts referred to have curiously picked the very poorest land to be found in the county!

In reference to the first point, we believe the entire roll should, if possible, be carefully revised and equalized by competent and impartial men, and when such men are found they should be retained in office. With regard to the second point, the evil has resulted, in our opinion, from allowing one deputy to fix the assessments in a certain district year after year. It would probably be better, supposing the deputies to be competent judges of county property, to have two or more of them make entirely independent assessments on the same district, and, in case of discrepancy, the Assessor himself should investigate and rectify the matter. This would entail increased expense, but it would doubtless repay the county. With regard to the comparative injustice done to small pieces of land (particularly improved pieces) in assessment, the cause thereof, as candidly explained by a former Deputy Assessor, may indicate the remedy. He stated, in an interview, but each County Assessor finds it politic to keep as low as possible the aggregate of the county roll, in order that his county may not pay more than its fair share of State taxes, and that his record may be correspondingly pleasing to his constituents. The State Board of Equalization will raise the entire roll of a county if they find that it is assessed too low. For the facts to justify any such raise, they must rely on the records of real estate transfers. Now small pieces of land change hands very often, while large ones do so but seldom. Consequently if the Assessor will but keep the small pieces pretty well up to their value as indicated by the consideration mentioned in the transfers, he can keep the large tracts and those which do not change hands down to a low figure. An injustice is thereby done the small property-holder; but the Assessor outwits the State Board of Equalization, and the Silurian, who never cuts up his land for sale, grins in gratified glee. We have found the same disinclination to have the county assessment roll raised among small county taxpayers and some of them, with a remarkable lack of foresight, have opposed the pursuing of the inquiries instituted by the committee lest it should result in Sacramento county paying more in future towards the State Government than she has in the past. The enterprising residents of the county desire their own land or their neighbors sold at good prices to the new people coming into the State, and one of the surest means of attaining that result is to have a certificate in big figures on the Assessor's books that the land is worth something like what is asked for it. If every acre of land in the county were assessed at its full cash value, the extra dollars paid by reason thereof into the State Treasury would bring as many hundred from the class of people that we claim we are auxious to have locate here and make another Los Angeles. In our opinion the Sacramento Improvement Association could not do better work than to devote itself first in the equalizing of county assessments, and then in having the entire roll raised to a figure closely approximating the present cash value of the property.

In conclusion we would say that we have endeavored to perform the very responsible duties intrusted to us in a perfectly impartial manner; and while to make a thorough investigation of the subject would necessitate months of labor and a corps of assistants, we believe that in the time at our command we have obtained facts sufficient to convince the County Board of Equalization that there are many grave inconsistencies in the county assessment roll, to which their attention should be called by this Association.

All of which is respectfully submitted.

V. S. MCCLATCHY,
GEO. W. HANCOCK,
DAVID LUBIN,
Committee.

At the conclusion of the reading of the report it was upon motion received and placed on file. The committee was also, by motion, thanked for its work, and requested to present its report to the Board of Supervisors, and to make such presentation of facts as might be deemed advisable.

Under the recent appointment of committees upon various subjects, the lists of which have been published, there was added to this committee the following: F. M. Shields, A. J. Pommer, John Blair and P. Ruhle. The Chair called attention to the fact that the full committee of seven was included in the request for it to present the matter to the Board of Supervisors.

Dr. Tebbets, President of the Board of Supervisors, said that the Board only desired to know the facts in any and all cases where there might be unequal assessments and it would make corrections as far as possible.

Informal reports of work being done by several of the committees were made, all being of a most gratifying character. Mr. Hancock, from the committee on Irrigation for the County, said there was an active interest being manifested by property-holders throughout the county upon the subject, and many were coming forward with proffered co-operation in the matter. Some definite action would be taken as soon as possible.

J. O. Coleman stated that Superintendent J. B. Wright authorized him to say to the Association that Timothy Hopkins had promised that in the event of M street being improved by grading and graveling, residences of modern style will be built upon all the property belonging to Mrs. Mark Hopkins, fronting on that street, and that he also had in contemplation the erection of a business block on the southwest corner of K and Fifth streets—the site now occupied by the Fulton market.

Reference to the city plats show that Mrs. Hopkins owns 380 feet frontage on M street, and such an improvement to that part of the city as indicated, and growing out of the efforts of the Improvement Association, will prove a strong stimulus for continued and stronger work in all directions for better streets, better walks, better buildings and a more beautiful city.

Mr. Alsip reported 29 new members of the Association added from the Fourth Ward yesterday, and Mr. McNeill stated that 31 names were received also yesterday from the Second Ward.

The Secretary called attention to the fact that a meeting was to be held in Oakland on the 19th inst. upon improvements to city and county, and that representatives of all Boards of Trade and Improvement Associations were invited. Upon motion it was ordered that a committee from this Association be selected to attend, and Ed. R. Hamilton, Dr. G. L. Simmons, V. S. McClatchy and E. K. Alsip were chosen for this purpose.

The meeting then adjourned.

PROFIT IN BLACKBERRIES.—J. W. Dunlap, living four miles north of Tulare, recently gave us the figures given below, relative to his blackberry patch. He has three rows of the Lawton variety, each 100 feet long. From this little patch he gathered and sold 600 pounds at an average price of eight cents per pound and still had all that was required for table use during the berry season and to put up for family use during the winter. Off a patch of ground as big as a Tulare town lot, planted to blackberries, any boy 10 years old or upwards can make enough money to clothe himself and pay his tuition at the Tulare Seminary.—*Tulare Register.*

Indigestion.

Many persons lose appetite and strength, become emaciated, suffer, and die, because of defective nutrition, who might have been restored to health by Ayer's Sarsaparilla. This medicine acts upon the digestive organs, through the blood, and has effected many wonderful cures.

For years I suffered from Loss of Appetite and Indigestion, and failed to find relief, until I began taking Ayer's Sarsaparilla. Three bottles of this medicine

Entirely Cured

me, and my appetite and digestion are now perfect.—Fred G. Bower, 496 Seventh st., South Boston, Mass.

I have, for years, suffered acutely from Dyspepsia, scarcely taking a meal, until within the past few months, without enduring the most distressing pains of Indigestion. My stomach sometimes rejected all food. I became greatly reduced in strength, and very despondent. Satisfied, at last, that my trouble was of a scrofulous nature, I began taking Ayer's Sarsaparilla, and believe it has saved my life. My appetite and digestion are now good, and my health is perfect.—Oliver T. Adams, Spencer, Ohio.

Ayer's Sarsaparilla,

Prepared by Dr. J. C. Ayer & Co., Lowell, Mass. Sold by all Druggists. Price $1; six bottles, $5.

NEW ADVERTISEMENTS.

Equity Lodge, K. and L. of H., will hold their regular meeting at Grangers' Hall, THIS (Wednesday) EVENING, at 7:30 o'clock. There will be an installation of officers, after which a banquet will be served. All members are requested to be present.

T. H. BERKEY, Protector.
ABBIE M. AVERY, Secretary. jy13-1t*

Regular Meeting of Naomi Chapter, No. 36, O. E. S., will be held THIS (Wednesday) EVENING, July 13th, at 7:30 o'clock.

By order. FLORENCE MILLER, Worthy Matron.
CLARA C. BERTRAM, Secretary. jy13-1t*

Regular Meeting of the O. B. L. S., THIS (Wednesday) EVENING, July 13th. Installation of Officers. Every member requested to be present.

SARAH GENT, President.
LUCY E. MEAD, Secretary. jy13-1t*

Regular Cantonment of Grand Canton Sacramento, No. 1, P. M., I. O. O. F., THIS (Wednesday) EVENING, at 8 o'clock. Business of importance, and every chevalier should be present.

W. H. SHERBURN, Commandant.
W. A. STEPHENSON, Clerk. jy13-1t*

$10,000—FOR SALE, 149 ACRES, PART under cultivation—Hops and Alfalfa—with good buildings. One of the best river front farms. Four miles from Sacramento. Good bargain at $10,000. Apply to jy13-6td&w1t* CARL STROBEL, 321 J street.

SEALED PROPOSALS

WILL BE RECEIVED BY THE BOARD OF Trustees of the city of Sacramento until MONDAY, the 18th day of JULY, 1887, at 10 o'clock A. M., for constructing an Artificial Stone Sidewalk around the Plaza, I and J, Ninth and Tenth streets, according to the specifications on file with Clerk of Board of Trustees, and each bid must be acccompanied with security to the amount of $100, or they will not be considered. The Board reserves the right to reject any or all proposals. By order of the Board of Trustees.

Sacramento, July 12, 1887.
jy13-td JOHN RYAN, Street Commissioner.

"NEVER QUARREL

With a woman." We almost forget this saying when we hear of a housekeeper who hasn't sense enough to use

SAPOLIO.

A complete wreck of domestic happiness has often resulted from badly washed dishes, from an unclean kitchen, or from trifles which seemed light as air. But by these things a man often judges of his wife's devotion to her family, and charges her with general negligence, he finds her careless in these particulars. Many a home owes a large part of its thrifty neatness and its consequent happiness to SAPOLIO No. 23.

THE HUSSAR BAND

HAS ESTABLISHED ITS HEADQUARTERS at J. COOPER'S MUSIC STORE, N. W. Cor. Seventh and J streets. Orders left at above place will be promptly attended to. jy12-2plw*

STEINWAY & SONS' PIANOS.

MRS. K. B. HEYMAN, SOLE Agent, 620 I street, opposite Court-house. Other Pianos at reduced prices. Pianos to let. Pianos sold in installments. 2plm

Central Pacific Land Bonds.

ALL HOLDERS OF THE BONDS OF THE Central Pacific Railroad Company of California bearing date on the first day of October, 1870, and secured by mortgage on the lands granted said Company by the United States, are hereby notified that the undersigned, Trustees under said mortgage, have in hand the sum of Five Hundred Thousand Dollars ($500,000), which amount under the terms of said mortgage, may be used by them in the purchase and cancellation of said bonds.

The undersigned, therefore, acting under the powers conferred upon them by the said mortgage, do hereby invite proposals for the sale of said bonds. Said proposals will be received by the undersigned, at their office on the corner of Fourth and Townsend streets, San Francisco, Cal., up to and including the TWENTY-SIXTH day of JULY, 1887.

The lowest bid will be accepted, provided the undersigned reserve the right to reject all bids.

J. O'B. GUNN,
W. E. BROWN,
Trustees.
San Francisco, June 23, 1887. je25-1m

GENERAL NOTICES.

There is no remedy that relieves so much suffering as PARKER'S GINGER TONIC. 50 cts.

BINDERCORNS, the best cure for corns. 15 cts.
mr6 1tW

I cannot help telling you how glad I am of your Cream Balm for Catarrh. Was suffering terrible at the time it reached me, and after trying everything I knew of put your medicine on trial, and on first application I could notice relief, and in five days felt like a new man.—J. A. Belloli, San Jose, Cal. fe8-1y

My daughter and myself, great sufferers from Catarrh, were cured by Ely's Cream Balm. My sense of smell is restored.—C. M. Stanley, Shoe Dealer, Ithaca, N. Y. fe8-1y

Advice to Mothers.—Mrs. Winslow's SOOTHING SYRUP should always be used when children are cutting teeth. It relieves the little sufferer at once; it produces natural, quiet sleep by relieving the child from pain, and the little cherub awakes as "bright as a button." It is very pleasant to taste. It soothes the child, softens the gums, allays all pain, relieves wind, regulates the bowels, and is the best known remedy for diarrhœa, whether arising from teething or other causes. Twenty-five cents a bottle.
mr15-1yMWF

The best place in California to have your printing done: A. J. Johnston & Co's, 410 J St., Sacramento, Cal.

At F. Baumel's, 723 J st, Fresh Butter and Eggs. A good glass of Cider or Buttermilk. tf

Carriage Painting by J. E. Parmeter, at 916 and 918 Eleventh street, between I and J. tf

If you want a Number One Carpet woven on short notice, send it to MARY S. COWGER, 802 M street. mr8-1m*

S. S. & E. L. Southworth, Dentists, Sac.

AUCTIONS.

AUCTION SALE

BELL & CO.
—WILL SELL—
WEDNESDAY,.....JULY 13th,
At 10 o'clock A. M. sharp,
AT SALESROOM, 927 K STREET.
—A LOT OF—
FURNITURE, CARPETS
And Household Goods
Of all kinds. ☞ Sale Positive. Terms Cash
BELL & CO., Auctioneers.
jy11-2t

W. H. SHERBURN,
AUCTIONEER.
Salesroom: No. 323 K street.
Salesdays: Tuesdays and Fridays.

THURSDAY,
Thursday.....July 14th,
At 10 o'clock, at residence, 1615 N street, I will sell all the fine
Household Goods
Contained in said residence, without reserve, consisting, in part, of the following articles:
One Gray Hair cloth Parlor set;
One Walnut Bedroom Suite, cost $175;
One Fine Marble-top Table, cost $35;
One Three-quarter Walnut Bed and Mattress;
One Black Walnut Extension Table;
Dining-room Chairs, Kitchen Furniture, Stove and Fixtures, Carpets, and in fact everything contained in said house.
☞ Sale Positive