KANSAS RAILROADS.

REPORT OF THE STATE BOARD OF ASSESSORS.

Facts and Figures of Interest to the People of the Sunflower Commonweath.

A Discussion of the Factors to be Considered in Making a Just Assessment of Railway Property.

The Decline in the Assessed Value of Personal Property—A Specimen Example in Railway Arithmetic. Cost of Construction at Different Periods—Assessed Value of the Systems of the State. Notes.

TOPEKA, Kan., July 4.—[Special.]—From advance sheets of the forthcoming report of the state board of railway assessors are learned many interesting facts concerning the railway systems of Kansas. The report first discusses the question of the assessment of the rolling stock and other personal property of railway companies. It appears that many factors must enter into the consideration of making a fair and equitable assessment of the rolling stock of the several lines of railway in Kansas. Some of these factors may be named briefly:

First—The actual cost of the rolling stock.

Second—The earning capacity of said stock.

Third—The amount it really earns.

Fourth—Its present condition and value, if it were sold in the market.

Fourth—How shall it be assessed so that its valuation for taxation may be equalized with personal property owned by private citizens.

In determining these factors the board gleaned many facts interesting in themselve, and goingfar in explanation of the unfortunate financial condition of the railway companies. The railway rolling stock in Kansas was purchased years ago upon the basis of abundant harvests and rapidly increasing out-put of cereals, live stock, dairy and orchard products. The building of new lines of railway into regions where surplus crops of any kind for railway shipment are very meagre at best, and almost phenomenal when any surplus exists, required an outlay in rolling stock alone upon which the taxes last year exceeded the gross earnings for freights in the cereals and live stock in many localities. It is clearly demonstrated that the earning capacity of the railway rolling stock of Kansas is, to the amount actually earned, as ten to one. The first cost of the rolling stock depends largely upon the date of purchase. As an illustration, the board learned by examination of original bills, and otherwise, that the cost of locomotives and other rolling stock had decreased from thirty to sixty per cent. during the past fifteen years. In the table of figures given herewith the price fixed upon locomotives is made to cover the average cost of locomotives including ordinary passenger engines, the great moguls and switch engines. The cost of cars of various grades is arrived at by striking an average upon the prices paid by different companies.

To determine what weight the fourth factor should have in this consideration, is a very difficult problem. "The present condition and value of the rolling stock if sold in the market" is hard to determine. The board finds upon personal examination that at least 30 per cent of the locomotives owned by railways in Kansas are constantly in the shops for repair—disabled for business—and, in many cases, have to be thoroughly overhauled and practically rebuilt. What would be the value of such rolling stock in a cash market? Perhaps the best answer to this is found in the fact that the Rock Island system in Kansas has seventy-two locomotives purchased second-hand at $2,500 each. It goes without saying that no class of personal property is more subject to certain and constant depreciation than railway rolling stock.

ASSESSMENT OF ROLLING STOCK.

How shall it be assessed so that it shall be equalized with the personal property of private citizens?

If a mower, reaper, thresher, wagon or plow, badly worn by years of service, and practically rebuilt by the machinist, blacksmith or wagon-maker, should be assessed at actual purchase price when new, then the same rule should be applied to the rolling stock of the railroads. On the other hand, if the farm implements and machinery are reduced in assessed valuation by local assessors for the good reason that a machine half worn out is not equal in value to one fresh from the factory, then the same rule should apply to the rolling stock of the railroads.

The board finds upon examination that for four years, beginning with 1887 and including 1890, that the assessed valuation of the personal property of the citizens of Kansas has constantly decreased, while the assessed value of railway property has constantly increased. The total assessed valuation of all personal property in Kansas in 1887 was a trifle less than $61,000,000. The total assessed valuation of railway property in Kansas that year was nearly $41,250,000. In 1888 the total personal property assessed valuation in Kansas was less than $56,500,000, while the railway property had increased to more than $52,500,000. In 1889 the total assessed valuation of all personal property was a little more than $53,000,000, while the assessed valuation of the railway property that year was nearly $57,500,000. In 1890 the total assessed valuation of all personal property in Kansas was less than $49,000,000, while the assessed value of the railroads increased to nearly $58,000,000. In 1887 the assessed valuation of railway property in Kansas was over 13 per cent of the entire value of all property in the state; in 1888 it was over 15 per cent; in 1889 it was over 16 per cent, and in 1890, over 17 per cent.

These figures show very conclusively that the assessed valuation of railway property has increased more rapidly than any other property in Kansas. There was a large increase of mileage during the period named. That other personal property has not kept pace with the marvelous increase of the railroads is apparent upon the face of the returns. That there should be such a large margin of difference, however, can not be accounted for solely upon the ground that the railway property has actually increased in much larger proportion than all other personal property. It is true that railway lines have been constructed in localities where there is no demand for them, and equally true that railway companies have invested capital in lines that, in the very nature of things, will ever remain dead property, but it is not fair to presume that the lack of business prudence upon the part of railway companies wholly accounts for the wide margin in assessed valuation of rolling stock and the personal property valuation of private citizens. The board does not believe that there has been such an enormous decrease of the value of personal property (aside from railway property) in Kansas as is shown by a decrease in its assessed valuation from 1887 to 1890 from $69,000,000 to $49,000,000 in round numbers. An examination of the returns from all the counties show a steady decrease of assessed valuation of personal property, taking the state as a whole.

As an illustration, the reports of the auditor of state for the years 1887 to 1890 inclusive, show the following facts:

First—That the assessed valuation of lands in Kansas has decreased from 1887 to 1890 inclusive from an average of $4.12 per acre in 1887 to $3.82 per acre in 1890.

Second—That the assessed valuation of personal property of the citizen has decreased in a greater proportion than the decrease in value of lands.

Third—That there is an evident lack of uniformity and justice in local assessment of personal property.

For example, in the item of horses of all kinds, the auditor's reports show the following facts:

In 1887, the people of Kansas owned (these figures are given in round numbers) 570,000 horses assessed at $17,000,000, a fraction less than $30 per head. In 1888, 607,000 horses were assessed at $16,000,000, a fraction over $26 per head. In 1889 there were returned 745,000 horses at $17,000,000, being a fraction less than $23 per head. In 1890 the returns show 685,000 horses valued at $15,300,000, a fraction over $22 per head. In 1887 the horned cattle were assessed at $18,500,000, an average of a little less than $9. In 1888 the cattle were assessed at nearly $17,000,000, a fraction over $7 per head. In 1889 the cattle were assessed at nearly $15,000,000, a fraction over $6 per head. In 1890 the cattle were assessed at less than $14,000,000, being a fraction over $6 per head. The assessment of hogs shows also the lack of uniformity and the tendency to lower valuations.

The item of "wagons" in assessment returns in the auditor's reports is perhaps significant as any in showing the lack of uniformity in assessing personal property. The following shows the assessed valuation of "wagons" in Kansas in the years named: 1887, $1,458,000; 1888, $1,335,319; 1889, $1,148,448; 1890, $945,231.

Pianos are returned in the column next to wagons and maintain a higher and more uniform pitch in the scale of values, showing the following valuations in the years named: 1887, $394,000; 1888, $409,770; 1889, $409,703; 1890, $534,074.

Will any one contend that there were less pianos in Kansas in 1890 than in 1889? But the returns show a difference of assessed valuation of nearly $56,000.

These figures show conclusively that in solving the question presented to the board, "How shall rolling stock of railways be assessed so that its taxable value shall be equalized with personal property owned by private citizens?" it is not to be determined wholly upon the one consideration of first cost, but all the other factors named must be fully weighed. It is the judgment of the board that all property should be assessed at its real value. Such is the intent and meaning of our statute. The law has been continuously and shamelessly evaded by making absurdly low valuations and consequent high per cent of taxation upon the assessed valuations and thereby making citizens of the older states timid about investments, and injuring our credit.

To illustrate: Suppose $1 was required to be raised upon a horse of an assessed value of $100; the levy would be one per cent upon the valuation; but to raise the same $1 upon the same property assessed at $25, the levy would be four per cent. It can readily be seen that the same revenue would be raised in either case upon the same horse, but to the non-resident it would appear that the horse was of little value in this state and that the rate of taxation was enormous in Kansas. The latter fact would be more apparent to the man seeking to invest in Kansas, and would probably disgust him so much he would not investigate farther, and conclude that the rate of taxation was out of proportion to the value of property, and would naturally turn to other states where the real percentage of taxation is higher than it is in Kansas, although apparently much lower; thus showing that our system tends to deter emigration and prevent capital from locating in Kansas.

In determining the value of the rolling stock of the railroads the state board of railway assessors presents in the following table in the first column of figures the original cost of the articles named, and in the last column their actual value in the market today so far as they are able to learn:

Articles.	Cost New.	Ass'd.
Locomotives	$7,500	$2,500
Passenger coaches	4,500	1,500
Sleeping cars	16,000	6,000
Dining cars	11,000	4,000
Official cars	7,000	4,500
Pay cars	4,000	1,500
Emigrant cars	3,000	1,200
Pile driver	3,000	1,500
Mail cars	3,000	1,000
Mail and express cars	3,000	1,000
Baggage, mail and express cars	3,000	1,000
Express cars	2,750	900
Fruit cars	500	300
Steam shovel	8,000	3,000
Steam derricks	8,000	3,000
Hand derricks	2,500	1,000
Caboose cars	1,000	300
Boarding cars	500	200
Refrigerator cars	700	350
Commissary cars	300	100
House or box cars	450	175
Water cars	300	200
Cattle cars	350	175
Oil cars	750	250
Flanger cars	250	250
Stone dump cars	500	250
Coal cars	250	150
Platform cars	250	150
Tool cars	275	175
Hand cars	40	10
Rubble and push cars	30	10
Wrecking cars	1,500	600
Plow and scraper	100	100
Furniture car	500	250
Snow plow (steam)	15,000	5,000

This list gives the assessed valuation of rolling stock except as otherwise noted on the returns.

In the foregoing table the values fixed by the board for assessment are made after personal inspection of the property named and having in view the fact that out of the many thousand cars and engines returned for taxation, a large per cent are disabled and in course of repair and rebuilding. In many instances the property returned as "rolling stock" seemed to be of no other account than to appear among the assets of the bondholders; its earning capacity being merely nominal.

ASSESSMENT OF REALTY.

The question of establishing a basis for the assessment of railway right-of-way, road-bed, trackage, etc., is fully discussed. The value of a line of railroad is not easy to determine. The most potential factors in determining such value may be named as follows:

First—The actual cost of the road ready for use.

Second—The business afforded by the country through which it is built.

Third—The amount of business actually secured by the road; taking into consideration its competing lines.

Fourth—The legimate cost of operating the road.

Fifth—The advantages it enjoys in the way of terminal facilities.

Sixth—Whether it is a trunk line or a mere feeder for a trunk line.

Seventh—What is the actual value of the road today?

First of all, what is the cost of the road ready for use? And, how much should that weigh in making this assessment? The search for an answer to this question discloses the fact that some of the Kansas roads built and equipped many years ago actually cost double what they would if built this year. They are worth no more in actual cash because of the high cost of construction. The business block built years since, when stone, brick, lumber, glass, paint, iron, tin and labor were much higher than they are today, will bring no more rent nor sell for a higher price than the new business block equally well located, built this year for half the money. Should the blocks be taxed upon the basis of actual cost or actual value today?

But there is another item figuring in the apparent cost of railroads with which the board have had to deal in arriving at conclusions. This is the peculiar system of book-keeping by railway companies, as shown upon the pages of the biennial report of the railroad commissioners.

As an illustration: Upon page 227 of their report for 1890 the cost of a new railway shows the following singular but too common specimen of railway arithmetic:

Miles of road	196.4
Cost of road	$[illegible]
Cost of road June 30, 1890	[illegible]
Cost of road June 30, 1891	[illegible]

Among the items in above, notice the following:

Buildings, etc	$ [illegible]
Machinery and tools	[illegible]
Discount on bonds	[illegible]
Terminal facilities	[illegible]
Construction account	[illegible]
Other items	[illegible]
Road build by contract	[illegible]

The last item of over five million dollars, nearly twenty eight thousand dollars per mile, is added after other items for right of way, grading, bridging, rails, track-laying, etc. The same statement shows a bonded debt of nearly four million dollars. The manner of railroad book-keeping if applied to every day life and ordinary business would read like this:

Cost of farm	$1,000 00	
Buildings and fences	1,500 00	$2,500 00
Interest during construction	$ [illegible]	
Discount on notes	[illegible]	
Mortgage bonds issued	[illegible]	
Interest paid since 1880	[illegible]	
Insurance paid since 1880	[illegible]	
Repairs paid since 1880	[illegible]	
Paid to labor since 1880	[illegible]	$[illegible]
Total cost of ranch		$[illegible]

If that style of arithmetic is applied to every improved property in Kansas and every $2,500 is to be assessed upon the basis of $9,250, the assessed valuation would be nearly four times the actual value. The board has no hesitation in declearing its belief that the system of returns made by the railway companies to the Kansas railway commissioners is the best calculated to mislead the general public and to hide the real facts called for in arriving at the true value of the road that could possibly be devised. The board suggests to railway managers that there is no law in Kansas requiring them to return interest upon bonds or repairs or wages and salaries as part of the actual cost of the road, and suggests further that a simple itemized statement showing the cost of the road in spot cash, is what the people want. The other items should appear in separate statements. The railway companies have set the example in the reports printed by the railroad commissioners of advertising their indebtedness, and the painstaking effort to have every item of debt included, would almost lead one to believe that Kansas railways thrive best upon the interest upon what they owe.

The board is fully satisfied that the actual cash cost of the railway lines in Kansas is not more than one-third, and in some instances not more than one-tenth, of the total cost as figured in the reports above named.

The country traversed has very much to do with fixing the value of a railway. If, like the Fort Scott and Gulf, it is built through counties where farm products are abundant and where mining industries abound and prosper, it is worth double that line which travels through counties where the out-going freights would not pay the taxes on the road-bed. As an illustration, take the assessed valuation of horned cattle in six counties along the line of the Gulf system and compare it with the valuation of like property along the Great Bend extension of the Santa Fe system, and you have the following suggestive figures showing the out-put of freight. We select cattle because it gives the advantage to the western counties over any other freight product:

GULF SYSTEM.

Johnson	$208,301
Miami	229,418
Linn	225,750
Bourbon	270,799
Crawford	173,631
Cherokee	151,591
Total value	$1,256,471

SANTA FE EXTENSION.

Barton	$102,309
Lane	30,728
Ness	82,756
Rush	46,674
Scott	18,498
Wichita	18,903
Total value	$259,816

These figures are from the report of auditor of state for 1890. Here is a showing on a single item of one hundred to twenty in favor of the Gulf system. Were the comparison pursued to other freight products the balance in favor of the latter would be still greater. Yet the actual cost of building these two lines is but trifling per mile. Is it right that the Great Bend extension with hardly business sufficient to pay train expenses should be assessed upon the same basis of cost as the Gulf system? The board thinks not. It must be apparent to all that the third factor must be considered. How much of this business goes to the Gulf line and how much to its competing lines? How much of the freight along the Great Bend extension goes to the Santa Fe and how much to the Missouri Pacific.

Then comes the fourth factor—"The legitimate cost of operating the road?" The board is very decidedly of the opinion that interest upon over issues of bonds and dividends upon watered stocks should not be taken into account in estimating the cost of the daily operating of the roads, and that the only item to be considered in this connection are necessary expenses for labor, fuel, repairs, taxes and three per cent interest on the actual value of the road and equipment. Figured upon this basis, with the lightest possible expenses in train service, there are railways operated in Kansas whose gross earnings in 1888, 1889 and 1890 were barely sufficient to pay their taxes, without paying either operating expenses or repairs.

The fifth factor is the terminal facilities. The board has given this subject careful attention and has visited the terminals of the various lines at St. Joseph, Leavenworth, Kansas City, Denver, Colorado Springs and Pueblo.

In this age when fast trains carry express and mail sixty miles an hour; when fast stock trains make 600 miles in twenty-four hours the advantage of through lines with ample terminal facilities must be apparent to every citizen who has given the subject any serious thought. The Kansas Central traversing the line from Leavenworth to Miltonville, in Cloud county, cannot be compared to the Kansas Pacific with one terminal at Kansas City and another at Denver. At the one point it strikes the entrepot for the bulk of the trade in the Missouri valley. At the other it hits the great commercial center of the Rocky Mountain range where roads diverge to the wooded hills of Oregon and Washington, to the scenic routes of Colorado, Wyoming and Utah and on to the Pacific slope. To say that the Central Branch with a western terminus on the high prairie at Lenora, in Norton county, enjoys the advantages of that other division of the Missouri Pacific with terminals at Kansas City and Omaha, would be absurd. So the Rock Island division from Herington to Liberal cannot be compared with its line from St. Joseph to Colorado Springs and Denver. No man in his senses will say that the Great Bend or Strong City extensions of the Santa Fe are more than mere ciphers with its great trunk line from Chicago to Mexico and California.

Given road-beds and rolling stock of equal cost to rival lines the fact cannot be concealed that terminal facilities in great trade centres for one line and none of these advantages for its rival, and the one road, as an investment, is worth twenty times the other, though both cost exactly alike in the beginning.

This brings us to the last factor—"What is the actual cost of the road today?" In the valuations placed upon the different lines in Kansas will be found the answer.

Now, when, with a single exception, every railway system in Kansas is upon the verge of bankruptcy; when all other property in the state as a whole is diminished in its assessed valuation, the board is deeply impressed with its responsibility in making assessments upon property located in one hundred counties, and whose crippled financial condition is a part and parcel of the ugly legacy bequeathed to us by successive years of partial crop failures, unprecedented depreciation of values and financial distress. To listen to the senseless and often vicious clamor, which demands that corporations should be taxed out of existence simply because they are corporations, would be not only cowardly and grossly wrong of itself, but it would, in the end, work serious injury to the commonwealth.

The board respectfully asks that the basis of taxation of all property in Kansas shall be its actual value, to the end that every incentive shall be given to honestly acquire the blessings and equally share the burdens of the commonwealth.

In view of the conclusions stated in the foregoing, attention is called to the reports of the auditor of state for the years 1889 and 1890, inclusive, showing a decrease in the assessed valuation of improved and unimproved town lots of 5 per cent in a single year. The following table will be found instructive as showing the tendency to lower values of personal property by local assessors. The table shows average assessed value of horses and cattle throughout the state from 1885 to 1890, inclusive:

Years.	Horses.	Cattle.
1885	$30.74	$10.73
1886	31.61	9.50
1887	30.00	9.00
1888	26.23	7.16
1889	23.60	6.96
1890	22.32	6.21

This shows a decrease of about 27 per cent in the rate of assessment on horses since 1885. It shows a decrease of nearly 50 per cent in the rate of assessment on horned cattle since 1885.

The auditor's reports show that the assessed valuation of wagons in 1885 was $1,771,388. In 1890 it was $945,281, a decrease of nearly 50 per cent.

The same reports show a decrease of nearly 15 per cent in the assessed valuation of pianos in a single year.

SYSTEM ASSESSMENTS.

The various railway systems of Kansas are assessed per mile as follows:

SANTA FE.

The main line of the Atchison, Topeka and Santa Fe railway, from and including the city of Topeka, is assessed at $6,000; from Topeka to Newton, $7,500; from Newton to Great Bend, $7,000; from Great Bend to the state line, west of Coolidge, $6,000; the Kansas City, Topeka and Western from the east line of the state to Topeka, $7,500. Kansas City, Emporia and Southern, $3,800; the Manhattan, Alma and Burlingame, $3,700; the Florence, El Dorado and Walnut Valley, $3,800; the Marion and McPherson, $4,200; the Wichita and Southwestern (118.28 miles), $4,500; the Harvey County railroad (formerly assessed as part of the Wichita and Southwestern division) 8.89 miles, $2,500; the Leavenworth, Northern and Southern, $3,700; the 83.54 miles of the Chicago, Kansas and Western division of the Atchison Topeka and Santa Fe, from Hutchinson to Kinsley, $5,500; the 161.08 miles of the same division from Strong City to the north line of the state (including branches), $3,500; the balance of said division, $3,500 per mile; the Southern Kansas, $5,000; the the 20.79 miles from Attica to Medicine Lodge of the Harper and Western, $2,500; the balance of the Harper and Western division, $3,000; the Arkansas City division, $4,500; the Ottawa and Burlington, $3,500; the Girard and Pittsburg, $3,700, the Kansas City and Emporia division, $4,500; the Leavenworth branch, $3,000; the Coffeyville branch, $3,500; the Hunnewell branch, $2,000.

MISSOURI PACIFIC.

The Central Branch of the Union Pacific is assessed at $5,000 per mile; the Atchison, Colorado and Pacific from Waterville to Downs, at $4,700; from Downs to Lenora, $3,500; from Greenleaf to Washington, $3,700; from Yuma to Warwick, $4,200; Nebraska extension, $4,200; the Jewell County and Western from Jamestown to Burr Oak, $4,000; the Atchison, Colorado and Pacific from Downs to Albion, $3,000; the Rooks County railroad from Albion to Stockton, $3,000; the Missouri Pacific from Achison to the Nebraska line, $5,000; from Kansas City to Achison, $8,000; the Kansas City and Southern from the Missouri state line to Paola, $4,500; from Paola to Ottawa, $5,700; from Ottawa to Council Grove, $6,700; from Council Grove to Saline county line, $5,700; from the Dickinson county line to Salina, $5,700; from Salina to McCracken, $4,500; from Hoisington to Great Bend, $2,500; from McCracken to the Colorado line, $4,500; from Gypsum to Marquette, $3,500; from the Missouri state line to Leroy, $3,500; from Leroy to Madison, $3,500; from Fort Scott to Topeka, $3,500; the Missouri, Kansas and Texas, from Missouri state line to Paola, $4,200; from Osawatomie to Leroy, $4,200; from Leroy to Deering, $3,500; from Coffeyville to Indian Territory line, $4,000; from Roper to Peru Junction, $3,000; from Fort Scott to Anthony, $4,700; Anthony to Kiowa, $2,500; El Dorado to McPherson, $3,500; Wichita to Hutchinson, $3,500; Hutchinson to Geneseo, $3,200; Geneseo to Kanapolis, $2,000; Missouri state line to Chetopa, $4,000; Chetopa to west line of Sumner county, $4,000; west line of Sumner county to Larned, $2,500; Olcutt to Iuka, $2,500; Dexter to Arkansas City, $3,7000; W., T. and G. quarry line, $2,000; Fort Scott to Missouri line, $5,000; Fort Scott belt line, $5,000; Fort Scott and Southern (new road) $3,000.

ROCK ISLAND.

The Chicago, Kansas and Nebraska railway (C. R. I. & P. system) is assessed as follows: From the state line in Doniphan county, near Elwood, to the Nebraska state line in Nemaha county, $5,700 per mile; from the south line of Brown county to the west line of Republic county, $5,700; from the city of Belleville in Republic county to the Nebraska state line, $5,700; from the west line of Republic county to the Colorado state line, $5,000; from the west line of Newberry township in Wabaunsee county to the south line of the city of Hutchinson, $4,500; from Hutchinson to the west line of the city of Pratt, $3,000; from Pratt city, via Liberal, to the state line, $2,500; from the west side of the city of Herington to Salina, $3,500; from Herington to the south line of the city of Wichita, $4,500; from Wichita to the state line in Sumner county, $4,000; from Bucklin to Dodge City, $2,500. The side-tracks in Kansas City, Kansas, are assessed at $2,500 per mile.

UNION PACIFIC.

The main line of the Union Pacific railway in Kansas, from the state line at Kansas City, in Wyandotte county, to the west line of the city of Salina, is assessed at $7,500 per mile; from Salina to Ellis, $7,000; from Ellis to the Colorado state line, $6,000; the Leavenworth branch from Lawrence to Leavenworth, $5,500; the Omaha and Republican Valley line, $4,000; the Lincoln and Colorado railway, $3,800; the Salina and Southwestern, $4,000; the Solomon railway, $4,000; the Junction City and Fort Kearney railway, $4,200; the Kansas Central railway, $3,500; the Leavenworth, Topeka and Southwestern railway, $3,300.

THE GULF.

The Kansas City, Fort Scott and Memphis railway from the state line at Kansas City, in Wyandotte county, to the south line of Scott township, in Bourbon county, is assessed at $7,000 per mile; Rich Hill division, $3,500; Memphis division, $7,000; Baxter Springs division, $5,000; Short Creek division, $4,000; Cherryvale division, $3,800; Missouri and Kansas division, $3,800; Kansas City, Clinton and Springfield division as follows: West of the city of Olathe, in Olathe township, 7.24 miles; in Monticello township, 1.01 miles; in Lexington township, 2.49 miles, making a total of 10.74 miles west of Olathe, at $1,000 (this being a line long since abandoned and partially destroyed). The remainder of said division, east of Olathe, is assessed at $3,800.

FRISCO.

The St. Louis and San Francisco system in Kansas is assessed per mile as follows: The Kansas Midland from the north line of the city of Burton to and including the city of Ellsworth, $3,500; the remainder of said Kansas Midland railway, $5,000; the M. and W. division, $5,000; St. Louis Wichita and Western railway, $5,000; Kansas Central and Southwestern, $4,000; Joplin and Galena railway, $4,000; Pittsburg and Columbus railway, $4,000; Joplin railway, $4,500.

MINOR LINES.

The Dodge City, Montezuma and Trinidad railway is assessed at $2,500 per mile.

The Marion Belt and Chingawasa railway is assessed at $1,500 per mile, which assessment is to include the rolling stock and all appurtenances belonging to said company.

The Kansas City and Pacific railway is assessed at $3,800 per mile.

The St. Joseph and Grand Island railway in Kansas is assessed at $6,250 per mile. This assessment includes 926 feet of the bridge (owned by said railway company) over the Missouri river at St. Joseph.

The lines of the Burlington and Missouri railway in Kansas are assessed as follows: The Atchison and Nebraska, $5,500, Republican Valley, $6,000; Republican Valley and Kansas and Southwestern, $3,500; Chicago, Nebraska and Kansas, $4,000, and the Beaver Valley line at $2,500 per mile.

The Missouri, Kansas and Texas railway is assessed as follows: From the Missouri line to the Indian territory line, at $6,500 per mile; the Neosho division from Parsons to Junction City, at $3,800 per mile.

The assessed valuation of the Hutchinson and Southern railway is fixed at $3,800 per mile.

The Kansas City, Wyandotte and Northwestern railway is assessed at $4,200 per mile, and the Lawrence, Emporia and Southwestern at $2,500 per mile.

The Kansas City Belt Line railway is assessed at $8,000 per mile, and the side tracks at $3,000 per mile.

The Wichita and Western and Kingman, Pratt and Western are assessed at $3,700 per mile. The sidetracks of the several railways in Kansas are assessed at $1,500 per mile, except as otherwise noted.

The telegraph lines situated on the right-of-way of the several railroad lines in Kansas and used for the transaction of railroad business are assessed at $50 per mile for one wire; $20 per mile for second wire, and $15 per mile for each additional wire, and the valuation of the same is added to the valuation of the right-of-way and main track. The valuation of the telegraph includes all instruments and other material used in operation.

The tools, materials, moneys and credits of the Union Pacific and its branches in Kansas are assessed at $135 per mile.

ROYAL BUNCOMBE.

ARRIVAL OF THE GERMAN EMPEROR IN ENGLAND.

The Imperial Visitor Greeted With a Magnificent Military and Naval Display.

The Baccarat Expert Greeted by His Royal Nephew With a Kiss—The Reception at Windsor.

The Object of the Visit Hinted at in Dispatches From Berlin—The Provisions of the New Triple Alliance Agreement — German Newspapers Express Uneasiness at the Lack of Police Precautions — Notes.

LONDON, July 4.—Long before the hour set for the departure from Charing Cross station this morning of the train which was to carry to Port Victoria the members of the royal family and others who were to welcome the emperor of Germany to England that depot was surrounded by large crowds of people, bent upon cheering, commenting upon or guying the many celebrities who were expected to be more or less on view at that point. The general public was entirely excluded from the station platforms more than an hour before noon, the time selected for the departure of the "royal train," compelling travelers to go to other railroad stations if they desired to travel over those lines which touch at Charing Cross. The result was some good-humored grumbling.

An imposing force of police surrounded the station, and the "bobbies" certainly managed to preserve a high degree of order. The weather was decidedly pleasant, a fact which made everybody feel good humored. In order that the feet of royalty and others highly distinguished might not be soiled by contact with the common flooring of a railroad station, a gorgeous red velvet carpet was spread over the floors, running the whole length of the depot. The edifice itself, never cheerful even upon the brightest of days, was rendered positively brilliant with floral, bunting and other decorations. Sir Miles Fenton, general manager of the Southern Railroad company, and other high officials of the road were present, actively and personally superintending all the details of this important event.

Among those who occupied the royal train were the prince of Wales, accompanied by his eldest son, the duke of Clarence and Avondale, both wearing the uniform of the Red Hussars and decorated with the Hohenzollern order. There was some comment upon the fact that the prince of Wales' portly figure was decidedly ill adapted to the tight-fitting German uniform which he wore in honor of the emperor. Some of the people who commented upon the prince of Wales' too paunchy appearance also noticed that the same uniform on his son brought into unpleasant prominence the remarkable thinness of the young prince. Then there was the duke of Edinburg in the uniform of a Prussian general. The duke, who is popular with the masses, was the only one cheered. There was also Count von Hatzfeldt, the German ambassador, accompanied by all the attaches of the German embassy, all in the uniforms of the diplomatic corps. Among the others were the duke of of Connaught, in the scarlet and silver uniform of a colonel of the Siethen Hussars of the guard, Sir Edward Malet, British ambassador at Berlin, Major-General Sir John McNeill, Sir Frederick Carrington and Admiral Sir John Commerell. The other two officers will be attached to the staff of the German emperor during the latter's stay in this country. At the appointed time the royal party embarked on the train, which was soon on its way to Port Victoria.

At Port Victoria, the landing place of the royalty, near Sheerness, extraordinary precautions had been made by the various officials interested, who were all under the command of the duke of Portland, who, as master of the horse, had full charge of the welcoming ceremonies in all their details. Noboby was allowed to pass into the landing pier except members of the royal families, their suites and diplomatic corps. Sheerness harbor was a grand and beautiful sight. Both the channel and the training squadron were at anchor there as a guard of honor, probably a finer one than that which ever before saluted a monarch. In addition to this powerful fleet, here was gathered as fine a flotilla of torpedo boats as any admiral need have at his disposal. War ships lined each side of the harbor, and, backed up by the huge forts and smaller fighting ships all dressed from stem to stern with fluttering bunting, they formed a picture calculated to make an Englishman's breast swell with pride. In honor of the imperial guest, the ships, in addition to their own distinctive flags, also flew the standard of Germany to the breeze.

At 11:30 a. m. the handsome cruiser Tartar passed in advance of the fleet as a scout vessel, accompanied by a flotilla of warships and a swarm of torpedo boats, and put to sea, in order to give the main body of the fleet due warning of the approach of the imperial yacht which was bearing the German emperor toward these shores. At noon the Tartar signaled to the ship nearest to her that the Hohenzollern was in sight. This signal was repeated from the second vessel to the third and so on to the admiral's ship. The Hohenzollern was convoyed by the German protected cruiser Princess Wilhelm. As the German ships neared the line of British warships, all the latter thundered forth the royal salute and manned the yards with almost miraculous rapidity, while the bands played the German anthem. The roar of guns, the cloud of gunpowder smoke, the distant music of the naval bands, the fine bracing weather, the splendid war vessels, the frowning forts, and refreshing breeze—all combined to make as attractive a picture of "Welcome" as any emperor ever had or may ever expect to have. The greeting was without a parallel in his tour to England, and the emperor cannot have failed to be delighted with the reception.

The first glimpse of the emperor was when he was seen standing upon the bridge of the Hohenzollern, dressed in the uniform of a British admiral. He was in company with the empress and both were accompanied by brilliant suites. The Hohenzollern steamed slowly trough the lines of thundering war vessels, every one of which having saluting rank fired a salute of twenty-one guns.

In the meanwhile the British royal party had arrived at Port Victoria and were awaiting the young emperor on the landing stage, which was most beautifully decorated with flowers, plants and bunting for the occasion.

Finally the imperial yacht ran safely alongside the pier, and, amid a strange silence upon the part of the assembled crowds and with more band playing, Emperor William stepped ashore, and, being met by the prince of Wales, he graciously kissed the heir-apparent to the throne of Great Britain; then cordially received the greetings of the other members of the royal family, and also bowed to the welcome of the diplomatic corps and others. The prince of Wales gracefully kissed the hand which the empress of Germany extended to him, and after the exchange of complimentary phrases, the emperor asked the royal party to inspect the Hohenzollern. The offer was promptly accepted. Subsequently the whole party partook of a light luncheon on board the Hohenzollern. After the luncheon the emperor inspected the guard of honor and paid his compliments to the soldierly bearing of the men.

Bouquets were handed to the empress as her majesty was entering the train and salutes of artillery were fired as the train started. Every station along the line to Waterloo was filled with crowds, who cheered enthusiastically as the carriages swept past. During a short halt at Waterloo, the emperor, responding to incessant volleys of cheers, stepped out upon the platform of the carriage and repeatedly saluted. Similar scenes were witnessed all along the line to Windsor. The station there was beautifully decorated. The Grenadier guards formed a guard of honor. Upon the arrival of the train the emperor was greeted by Princesses Beatrice and Christian, the Princesses Victoria and Maud, Prince Christian, the duke of Cambridge and Prince Henry of Battenburg.

After all round hand shaking and kissing, the procession, which consisted of twelve carriages, was formed. The first was occupied by the emperor, the prince of Wales, the duke of Edinburg and the duke of Connaught. In the second were the empress, the princess of Wales and princesses Beatrice and Christian. In the others were the members of the royal family and their suites. The route of the procession was lined with infantry and cavalry, which kept in check the seried mass of spectators. Everywhere there was a lavish display of decorations. To the unceasing ovation accompanying their program, the emperor and empress replied with salutes. At the Guild hall, the town clerk read an address of welcome. The mayor then made a short but effusive speech, to which the emperor made a laconic reply.

The procession then started toward the quadrangle of the castle. Here the Knights of St. George were grouped around the statue of Charles II. Life guardsmen and yeomen of the guard lined the quadrangle, while scarlet uniformed soldiers filled the approaches and ramparts of the tower. The lord chamberlain, accompanied by the naval and military officers awaited the arrival of the imperial visitors at the entrance of the main hall of the state apartments. Amid rolling volleys of cheers, salvos of artillery and the playing of bands, the procession entered the castle grounds. On alighting the emperor entered the hall preceded by the lord chamberlain. The queen met him at the threshold, and affectionately embraced him. All the royalties followed the emperor and the door was closed. Some minutes afterwards the emperor reappeared in the quadrangle, accompanied by the prince of Wales, the duke of Edinburg and the duke of Cambridge, and proceeded to inspect the troops. He then retired to his apartments. After a long rest the emperor and empress dined with the queen. The other royalties were present, but it was purely a family dinner.

Later the emperor held a semi-official reception.

THE OBJECT OF THE VISIT.

BERLIN, July 4.—The foreign office is receiving through Baron von Bierbenstein, secretary of state for foreign affairs, a series of telegrams indicating the character of Emperor William's reception in England. The telegrams received up to a late hour confirm the hope that the emperor's stay in England will be one continuous ovation, the warm official greetings finding countenance in the popular enthusiasm. Both public and official interest will culminate in the reception at the Guild hall on Friday next. Diplomatic circles here and probably every government in Europe have reason to expect that the emperor will announce the nature of the treaty just concluded maintaining the dreibund.

According to the belief in official circles the emperor has discretionary power to disclose the nature of the treaty between Germany and Italy. The new dreibund compact includes three distinct agreements, one between Germany and Austria, similar to the first defensive treaty which was signed in October, 1879, another between Germany and Italy, and a third between Austria and Italy. The German-Italian treaty will be made public if Lord Salisbury gives his assent to the step, while that between Austria and Italy will remain unrevealed. The idea is that a purely defensive character of the Italian agreement ought to assist in modifying the irritation of France.

The tone of the English press in seeking to attenuate the political import of Emperor William's visit to England is understood but not appreciated here. The emperor has not gone surrounded by leading political and military officials. His visit is merely a ceremonial one, as some English papers declare, and is devoid of political significance.

Assurances given by the London police of the safety of the emperor do not satisfy the authorities here and it is said that the reports of Berlin police agents, who have been in England for some time, cause distrust regarding the precautions taken by the London authorities. A group of German artisans applied directly to Count Von Hatzfeldt, German ambassador to England, for permission to present an address to the emperor. The names and addresses of the petitioners as given at the embassy were closely scrutinized, and it was found that most of the applicants were good loyal men. Some of the names proved to be fictitious and were, it is supposed, adopted by German anarchists. The emperor was informed of the request and wished to receive them. It is understood, however, that the German embassador prevailed upon his majesty not to do so, by reminding him that an attempt had been made upon the life of his father during the latter's sojourn in London in 1878. While the then crown prince was receiving a deputation of loyal workmen at the German embassy, he was menaced by a number of conspirators, who were barely foiled in their attempt to gain access to the embassy.

Why suffer? Preston's "Hed-Ake" will cure you.

MISSOURI CROPS.

KANSAS CITY, July 4—The state board of agriculture tonight issued its monthly crop report. It says that rains were so frequent and excessive during June that it was impossible to cultivate corn, and many wheat fields in the eastern portion of the state had to be harvested with cradles on account of the soft condition of the ground. Wheat pests continued their ravages, but still the agricultural outlook, on the whole, is excellent. In some localities individual farmers lost their wheat crops by heavy rains, in others by a mysterious blight, supposed to be the result of peculiar meteorological conditions, and in still others by the Hessian fly. The wheat straw worm has also done some damage, but the aggregate yield of wheat will be the largest in the state's history.

Everything excepting corn promises an extraordinary yield. The area of winter wheat is 3,472,586 acres, or an increase of 62 per cent over last year's acreage. The average yield is estimated at 15 bushels per acre, making the total product 52,085,790 bushels. The area sown to spring wheat is 148,145 acres with an average yield of 15 bushels per acre, giving a total product of 2,222,175 bushels. Harvesting is progressing rapidly and in a week the harvest will be complete. The damage to the wheat crop since its maturity caused by the heavy rains is insignificant. Corn is in bad condition in the eastern part of the state, and some of it has been abandoned. In the central portion of the state corn is better. The oat crop is one of the heaviest in the history of the state. Oats, flax and barley suffered somewhat from excessive moisture and poor farming, but, on the whole, the condition is good.

Summary of crop condition compared with full average: Corn, 82 per cent; oats, 98; rye, 98; barley, 98; broom corn, 80; flax, 94; millet, 98; tame grass, 103; prairie grass, 107; sorghum, 88; potatoes, 98; apples, 87, peaches, 107.

It cures headache only—Preston's "Hed-Ake."

GLADS TONE'S' SON DEAD.

LONDON, July 4.—Mr. William Henry Gladstone, eldest son of the Right Hon. Wm. Gladstone, died this morning. The deceased was born in 1840, was educated at Oxford and entered parliament in 1865, representing Gloster. The late Mr. Gladstone was a lord of the treasury from 1869 to 1874. In recent years he has lived in practical retirement. For some time past he has been suffering from brain disease and paralysis of the right side. On last Thursday an operation was performed upon him and a tumor pressing upon his brain was removed. Mr. William E. Gladstone was not present at the death of his son. He left Lowestoft for London this morning. When he arrived and found that his son was dead his grief was really terrible in its intensity—so much so that his friends feel great anxiety for the result.

SAC AND FOX ALLOTMENT.

Special Dispatch to the Daily Eagle.

GUTHRIE, Ok., July 4.—Col. J. M. Emery, chairman of the Sac and Fox attotting commission, thinks that the work of the commission will be through in about two weeks. The total number of allotments will aggregate about 550, of which over 500 have already been taken.

"How soon do you think the reservation will be thrown open?" he was asked.

"It will probably be two months after the certified rolls reach Washington."

"Is there any way to hasten the action of the department in this matter?"

"The department manifests great care in dealing with the Indians, and believes in 'making haste slowly,' but a committee of representative men or urgent appeals from your citizens might be effective in hastening the matter some."

"What per cent of the best lands have the Indians taken?"

"Of the nearly one-half million acres there will remain after the allotments have been made 2,500 homesteads, and, while the Indians have selected the best lands along the Cimarron, Uechie and North Fork, four-fifths of that remaining is A No. 1 land."

"Are there many boomers on the reservation?"

"From what I have seen and rumors that are rife, to use a western expression, 'the woods are full of 'em.'"

"Can you suggest any way of getting them out?"

"The thick foliage of the timber and undulations of the country make it well nigh impossible to see these boomers from the main thoroughfares, and I could only suggest one way of driving them out; that would be, to deploy a skirmish line of soldiers from the north to the south boundary at intervals of fifteen feet and march through the country, taking those without authority with them."

"What is your idea regarding the opening of this country?"

"It seems to me from the experience, combining hardships, exposures, suffering and murder, and the long drawn-out suits before the townsite commissioners and the United States courts, that when all things are ready the land should be opened."

"Do the Indians as a rule accept gracefully the present condition of things?"

"The Sac and Fox Indians have manifested a remarkable degree of interest in opening the country and good judgment in the selection of lands, and are eminently well satisfied with the contract made and the future of their country."

"Will they cultivate the farms themselves?"

"While many of them are industrious and seem anxious to have farms, they know little or nothing about agriculture, and it seems to be absolutely necessary to have the assistance of white men to do this work for them."

"What school facilities have they?"

"The government has provided a fine school building at the Sac and Fox agency with a corps of able teachers and instructors. It is attended by about eighty pupils who are taught the common branches at the schools. The girls are instructed in all branches of domestic economy, and the boys are given all the advantages of farm life and general usefulness. The government also provides an industrial farmer who has general supervision of the work in the territory, and much good is being accomplished by this means."

"What is the religious status of the Sac and Fox Indians?"

"As a rule they believe in old traditions held from time immemorial by the Indians, but the missionaries are making some headway in inculcating the truths of Christianity. The Baptists have a missionary (the Rev. W. Ben Hur) located at the agency, who holds divine service every Sunday and has quite a flourishing Sabbath school."

The News of yesterday had an article bearing upon the traffic in soldiers' declaratory statements. The EAGLE reporter asked Hon. I. S. Struble what could be done to head off this system of speculating in soldiers' declaratories. Mr. Struble thought it would be wise to bring this matter to the attention of the secretary of the interior or the commissioner of the general land department, with a view to such an order to the local land officers as will prevent such schemes from being carried into effect. Mr. Struble did not think that without authority from the department the land offices could be closed.

Mr. L. Countryman is in town from Oklahoma City. He represents a committee of invitation to escort Hon. I. S. Struble to that city, from where they expect to go under the escort of Capt. Stiles to the Sac and Fox agency. Col. Emery accompanies the party.

A suggestion has been made that would seem to solve the difficulty respecting declaratory statements. The new reservations are not attached to any land district, and if the commissioner could be prevailed upon to take no action in the matter until after the lands have been thrown open, the difficulty would be obviated. Let every one who has acquaintances "at court" write them to this effect. Attend to the matter at once.

GUTHRIE NOTES.

Judge Brown, attorney for the East Guthrie townsite people has been notified by the attorneys for the homesteaders that action will be brought at once in the district court to set aside any patents that the United States may grant to the holders of lots.

C. V. Touzalin, special agent of the land department, is in town.

The cattle case was heard yesterday by Judge Seay, and was continued until Tuesday at Kingfisher. It looks as if the cattlemen must go.

The mill between Paddy Shea and Cullen last night was a fizzle.

Secretary Noble has appointed Judge John Foster, W. S. Robertson and A. S. Schnell as a board to award titles in East Guthrie and Capitol Hill. The appointments are satisfactory to Guthrie.

Hal Hamilton, one of our bright attorneys, spoke today to the people of New Liberty.

Mr. Ross, treasurer of the Cherokee Nation, is in town.

Cassius B. Barnes, son of C. M. Barnes, receiver of the Guthrie land office, has, upon the recommendation of Hon. D. A. Harvey, received the appointment to the Naval academy. He is ordered to report at Annapolis on Sept. 1. The appointment is an excellent one. Bert, as he is familiarly called by his friends, is unusually bright and will reflect credit upon himself and his country. He has the congratulations of all of his friends.

A very happy organization was effected last night. The pine tree and the palmetto flourish in Oklahoma soil. The old soldiers of both the north and south have organized the Blue and Gray Society, with Col. Thomas Soward, a union veteran, as president, and D. M. Ross, one of the followers of "The Bonnie Blue Flag" as vice president, and today the insignia of the blue and gray ribbon adorns many of the old soldiers. This move tends to connect the friendship that has sprung up between the people of the two sections who fought for what each considered a principle. May the blue and the gray flourish as the green bay tree, and may the old flag, dear to us all, ever float an emblem of all that the American citizen holds dear.

"I have met over fifty people cured of dyspepsia by Hood's sarsaparilla," says a traveling merchant.

THE ITATA.

SAN DIEGO, Cal., July 4.—The Chilian transport Itata and the United States cruiser Charleston arrived in port at 9:30 this morning, direct from Iquique. The Itata entered the harbor and anchored in the channel, while the Charleston remained outside the head. The Itata was at once boarded by the revenue officials. As soon as possible Officer Churchill, in charge of the vessel, came ashore and telegraphed his report to the department at Washington. Arrangements will be immediately made to turn the vessel over to the proper United States authorities.

ITCH! ITCH!! ITCH!!!

Scratch! Scratch!! Scratch!!!

This is the condition of thousands who suffer days of misery and nights of sleepless agony from itching, bleeding and burning eczemas and other skin tortures, and who live in ignorance of the fact that a single application of the CUTICURA REMEDIES will afford instant relief, and point to a speedy, permanent, and economical cure.