

DAILY RECORD-UNION

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Office, Third Street, between J and K.

THE DAILY RECORD-UNION For one year, \$6 00 For six months, \$3 00 For three months, \$1 50

THE WEEKLY UNION Is the cheapest and most desirable Home, News and Literary Journal published on the Pacific Coast.

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LOS ANGELES.-Electric Book Store, corner Second and Main streets. SAN DIEGO.-Emmal & Co., 869 Fifth street, CORONADO.-Hopkins & Cox, Coronado Hotel.

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Also, for sale on all Trains leaving and coming into Sacramento. Eastern Business Offices. 45 Tribune Building, New York. 509 "The Rookery," Chicago.

The RECORD-UNION and WEEKLY UNION are the only papers on the Coast, outside of San Francisco, that receive the full Associated Press Dispatches from all parts of the world.

Weather Forecast. Official forecast for the twenty-four hours ending at midnight January 9th: Northern California - Fair weather; continued cool northerly winds.

TWO SIDES OF THE ASSESSMENT QUESTION.

Governor Markham advises that where there are towns and cities in a county the County Assessor and Tax-Collector shall serve all, and local Assessors and Collectors be done away with as an economic change.

To avoid the fundamental proposition that in every district in which a tax levy is to be used, the people have the right to choose their own Assessors, it might be necessary to amend the Constitution.

But passing that, and which is not pronounced upon now, there is great merit in the suggestion, and it ought to have the most careful and deliberate examination.

For it is urged, first, that it will secure uniformity of assessments; second, saving to the people the salaries of local Assessors and Tax-Collectors.

Against it, it is to be urged, first, that rural and town residents are always more or less at odds upon the assessment question, with the result that the country claims that city assessments are too low; second, city and town residents claim that inasmuch as their local taxes are wholly for local purposes there can be no just concern in the rural sections about municipal assessments.

To this it is to be replied that even if the county assessment is higher than the municipal—and as a rule it is—it cannot affect the taxpayer, since on a higher assessment he will pay a less tax than upon a scaled down assessment roll; that the local Boards of Equalization can remain, and thus the city protect itself against any possible injustice of assessment.

It is certainly defiant of the theory of valuation for taxation that property in a city should be assessed in the same year at two distinct values, as is the case, for instance, in Sacramento, where the County Assessor's valuations outrank by a large percentage those of the City Assessor. But property-owners in cities reply that even if that be true neither the county nor the State is affected, as the tax they pay those two governments is upon the basis of the county assessment, and, moreover, that as the residents of cities pay taxes twice on the same property, where those in rural parts pay but once, it is not reasonable that the local assessment roll should move upon so high a plane of valuation.

To all this it is answered that the Constitution and the laws contemplate just, not fictitious values, values neither above nor below the just rating; that economy is the chief end to be conserved by the new proposition, and that it is an absurdity to have two assessing officials perform a duty that one can do as well; that to certify the city property as assessed for county and State purposes to the City Auditor is but a clerical performance which, when done, gives the city the basis of its tax levy as completely and well as if it employed its own Assessor; that to certify the rate to the County Tax Collector is but another clerical performance, and will enable him when collecting the county tax, at the same time and without additional cost to the people, to collect the tax for city purposes; that the new scheme should be welcomed because it lessens the visits of tax-gatherers, thus removing one annoyance out of the financial year.

Ruralists will object to some extent on the ground that cities will feel too deep an interest in electing County Assessors, and will be disposed to put men into office who will value rural property highly and rate city property low, thus giving to suburban dwellers the heavy end of the taxation log to lift. To this the friends of the scheme reply that whatever political influence the city may have in choosing the County Assessor it possesses already, and that the incentive to exercise it is just as strong now as it possibly could be if the Assessor served both country and town.

These are brief statements of phases of the question as viewed from city and from rural standpoints and from the position of the friends of the proposition. It is proposed by the Governor with urgency; he has given the subject a great deal of study, and presents the scheme with the conviction of its economy and justice. It must have thought and calm deliberation.

Still another proposition presented by the Executive is to have real property assessed biennially instead of annually. This involves a constitutional change which must be considered by itself and at another time.

THE CHARTER AND THE LEGISLATURE. It is very desirable that Sacramento's new charter shall be passed upon by the Legislature at the earliest possible moment, as the action will have an important influence upon the city election in March. We believe the new charter to be a good one; not perfect, but better by far than anything of the kind yet attempted in California.

It is really the result, largely, of the best thought and discussion of the day upon municipal government; it was made by sincere men, and with much painstaking and after consulting all charters of recent date, and it fully reflects the desire of the people of this city.

If there are no constitutional objections to any of its provisions, the Legislature ought to approve it, regardless of the personal views of the individual legislators concerning city government. We understand the spirit of the Constitution in requiring them as a body to pass upon it, to mean that they are simply to see to it that the new organic Act is not in conflict with the Constitution and laws. If a city charter before approval must be made to match the personal ideas of members of the Legislature as to what they severally would write if constructing a charter, it would be quite impossible to frame any document that could possibly receive approval of the requisite number.

If there should be discovered some one thing in the charter, the constitutionality of which is doubtful, the document for that reason should not be rejected, unless that error is of such vital importance as to affect the underlying principles of a republican form of government. The thought of the day is that the government should be brought closer and closer to the people; that they should to the furthest limit govern themselves in the matter of local legislation. This is the scheme of the Constitution in giving the people of cities the power to frame charters for the government of their own groups.

So we repeat, if the Legislature finds the document not in conflict radically with the Constitution and the general laws, the instrument should be promptly approved, because the people to be affected adopted it after a long and diligent study of the instrument. It represents their desire and ought to be ratified, unless that desire in some radical way is opposed to fundamental principles.

The reason for wishing action taken very early is that in preparing for the election in March it is essential for the people to know if they are selecting officers to serve only until November next, or for a term of years.

THE SITUATION IN FRANCE. The dispatches indicate that the trouble in France over the canal scandal has broken out afresh. The story is that ex-Minister Balthus asserts that he never received money from, or had any business dealings with Blondin; that Balthus's submission of the famous Rousseau report on the canal was not made without approval of the entire Cabinet of De Freycinet, in which the present President was Minister of Finances. The friends of President Carnot and of De Freycinet deny emphatically the statements of Balthus. If the latter can, as he claims, substantiate his charges, the President will be placed in a dangerous position. Of course it must be kept in view that both Balthus and Blondin are on trial, and all defendants are seeking to clear themselves, no matter at whose expense.

The fact that there is new peril to the Government in France is indicated by the remarkable fall of rentes six francs—the financial thermometer is the most sensitive of indicators. Meanwhile the Government is making extensive preparations to meet an expected uprising instigated by the socialists, who find plenty of food in this scandal to feed the flame of their doctrine that all society is corrupt, and that only by a revolution can the atmosphere of the State be purified. The anarchists second the radical socialists and urge them to initiate lawlessness forthwith. However looked at, the situation in France is very critical.

THE Sacramento County Board of Supervisors has called a convention of this and adjacent counties to consider the condition of the Sacramento River, and what steps should be taken to prevent its diversion and to protect lands from overflow. We understand its purpose is to consider remedial measures, separate and apart from the causes of river filling, that the "slickens" question may be kept out of the deliberation, as an independent one. The convention ought to be able to reach conclusions aimed at without involving the conflict concerning the mining interests. It is well that the convention is called, and it was wise to order it. For these consultations by the people tend to unify interests and endeavor, to make us more sensible of our dependence upon each other; they have the tendency likewise, as does all debate and counseling, to evolve the truth and to apply it. By all means let the convention be held, and let no county invited hesitate a moment to accredit delegates to it.

It may turn out to be true, as it is alleged Charles De Lesseps will testify, that the Panama Canal corruption fund disbursements were levied upon the company which it could resist only at the peril of ruin. It will not be the first instance of great corporate industries being "cinched" terribly. In other countries than France legislators and public men—even rulers—have compelled great enterprises to buy their lives; to bleed, or else become the victims of antagonistic and persecuting legislation under charges and persecutions to defend against which meant greater cost than to submit to the levy of blackmail. If it is true that 172 French legislators accepted canal funds, it was as the price of non-assault, since for nothing else could the legislators take the money. If it was a choice, as it is said De Lesseps will swear, between wholesale corruption or the death of the enterprise, then a deeper pit of infamy exists in France than in any other nation. For while in other lands it has been the custom to compel capital to buy immunity from assault, we know of no instance in history in which the blood-suckers sapped the very life of the institution. It has been attempted in the United States—even in California such blood money has been exacted—but the French deal surpasses any other.

MAJOR-GENERAL SCHOFIELD'S idea is the correct one, that while a camp of 100,000 men, regulars and National Guardsmen, at Chicago during the Columbian Exposition would be an imposing feature, it will not be compensation for the heavy cost it will involve. It would be difficult to find ground for such a camp within a convenient distance of the fair grounds; there are not sufficient subordinate, commanding and other officers who could be instructed in time to handle such a camp with a view of making it a school of instruction. Probably 5,000 regulars could be spared from duty, says the General; but he doubts very much if the results obtained would be commensurate with the great expense involved.

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Hale Bros. & Co. THE SECOND WEEK OF The Clearance Sale Commences To-Day. Big Bargains and Plenty of Them, SEE \* SHOW \* WINDOWS.

WE CAN'T mention everything, but those we do will give an inkling of what we are doing in reductions.

OVERCOATS. Men's light and heavy weight Overcoats, dark and light colors, reduced from \$22 50, \$20, \$19, \$18 and \$16 50 to \$12 50.

Men's and Youths' Chinchilla Coats and Vests in blue and gray. Former price, \$10 and \$8 50. Sale price, \$7.

BOYS' SUITS in heavy weight dark cassimeres and worsteds. Former price \$16, \$15, \$13 50 and \$12. Sale price, \$8.

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DRESS GOODS. A large line of Black and Colored DRESS GOODS, consisting of French Cord, India Camel's Hair, fancy weave Henrietta and Brocade Stripe Crepon Cloth that has sold all the season at \$5c, 95c and \$1, reduced to 50c per yd.

Surah Silks, 18 inches wide, in assorted colors, reduced to 15c per yard.

Examine the bargains in Pattern Suits and Robes.

LADIES' JACKETS are all reduced to Clearance Sale Prices for we don't propose to carry any over, 12 1/2c per pair. Mixed lot of Children's Black and Colored Wool and Cashmere Hose. Value, 20 and 25c.

25c per pair. Ladies' Colored Cashmere Gloves. Value, 50c. 50c Dress Trimmings reduced to 25c per yard.

5c each. Ladies' White Handkerchiefs, embroidered in black or white (some slightly soiled by water), regular value 15 to 20c.

DRESS TRIMMINGS are this season's styles, that have been selling at \$2 and \$3 per yard reduced to \$1. These are elegant goods.

SHEETS, ready made, size 90x96 inches, made of standard cotton and good value at 75c. Sale price, 55c.

Huck Towels, all linen and large size with combed fringe and colored border. Sale price, \$2 per dozen. Worth 25c each.

Turkish Towels reduced from 40 to 25c. Bedspreads worth \$1. Sale price, 80c. Crib Blankets reduced from \$3 and \$3 50 to \$2.

Heavy Gray Linen Crumb Cloths, reduced from \$2 and \$2 50 to \$1 40 each.

GREAT REDUCTIONS IN FINE PORTIERES, CURTAIN NET AND DRAPERY.

B. WILSON & CO. (Successors to Gattmann & Wilson). CORNER SIXTH AND J STREETS.

15 DAYS' Grand Clearance Sale 15 DAYS. BEFORE STOCK-TAKING.

EVERY DEPARTMENT LOADED WITH BARGAINS! No matter what prices others quote, we will do better. Our entire stock will be placed on sale as the fifteen days roll on. Sale Commences To-Day, 9 O'Clock Sharp.

DRESS GOODS DEPARTMENT! WE START THE BALL ROLLING BY COMMENCING A SLAUGHTER SALE FROM ENTIRE DRESS GOODS STOCK.

We Strongly Urge the Public to Notice Our Prices and Reductions:

All Plaids 38 inches wide, former prices 50c, reduced to 25c a yard. All Plaids, former prices 35c and 40c a yard, reduced to 25c a yard.

All Serges, large variety of shades, former price 75c, reduced to 50c a yard. All Cheviots, former price 50c, reduced to 25c and 35c a yard.

BLACK GOODS. Black Bedford Cords, former price \$1, reduced to 75c a yard. All Black Dress Goods, in fancy diagonals, Bedford cord solids, former prices \$1 25, reduced to 85c and \$1 a yard.

Black Dress Goods in a large variety of different weaves. Former prices \$1, \$1 25 and \$1 35 per yard, reduced to uniform price of 85c a yard.

High Art Novelty Suitings. Our assortment of high art Dress Patterns is quite extensive and unquestionably the finest ever shown in this city. We have marked them down to the lowest notch.

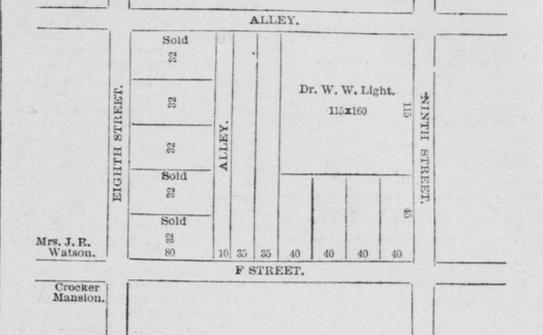
Beautiful Pattern Suits, former prices \$25 to \$30, reduced to \$12, \$12 50 and \$15. Elegant Pattern Suits, former prices \$15 to \$20, reduced to \$6 80, \$7 50, \$9 50 and \$12.

One lot of Pattern Suits will be cleared at the following prices, which are only one-third to one-half their former prices: \$5, \$6 50, \$8, \$8 50 and \$10.

B. WILSON & CO. \$1,000 PREMIUM DOMESTIC SEWING MACHINE

Which, in my hands and care, refuses to run light and do work as good as any new Domestic Machine. Before buying a new Sewing Machine see the NEW "AUTOMATIC DOMESTIC" the only shuttle machine making the automatic chain stitch, as well as its famous lockstitch; the only machine with self-setting attachments.

Miscellaneous. FIRST HEAT OVER AND ANOTHER WISE ONE BUYS A LOT IN THE MESICK SUBDIVISION, AT A Eighth and F streets. Three gone already. Someone is going to be distanced in this race for a lot in a LOCATION THAT CANNOT BE EXCELLED for houses to railroad shops and business center. Terms and prices are so easy that the people are surprised. A grocery man ought to get the corner of Ninth and F streets. It is a good business corner. All buildings on the lots for sale to be removed.



EDWIN K. ALSIP & CO. Office, 1015 Fourth St., Sacramento. 14 Montgomery St., San Francisco.

GREETINGS OF THE DAY. We wish all a Happy New Year and much continued prosperity. The year of 1893 has opened excellently with us, and the year 1892 was a prosperous one. We will aim to always lead in our line and give no one the opportunity of taking our place in the front rank.

We carry a full line of CLOTHING, FURNISHING GOODS, HATS AND CAPS, BOOTS AND SHOES, Etc., at all times, and that we place at the lowest figure.

SUITS. Men's Worsteds Suits, \$3 45. Men's Cheviot Suits, 4 45. Men's Cassimere Suits, 5 25.

PANTS. Men's Cotton Pants, \$1 75. Men's Fancy-striped Pants, 65.

Men's Black Broadwale Worsteds Suits, 7 00. Men's Fine Fancy Worsteds Suits, 10 50.

Men's Black Imported Worsteds Suits, 13 50. Men's Black Broadwale Imported Suits, 17 50.

Men's Cotton Pants, \$1 75. Men's Fancy-striped Pants, 65. Nice Black Worsteds, 65.

Mechanical Store, 414-416 K Street, H. MARKS, PROPRIETOR. IF YOU DESIRE DELICIOUS BUCK WHEAT CAKES FOR BREAKFAST.

Use PHOENIX BUCKWHEAT FLOUR, which is guaranteed to be pure, white and healthful. For sale by all grocers.

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