

THE OMAHA DAILY BEE

COUNCIL BLUFFS. OFFICE - NO. 12 PEARL STREET.

Delivered by carrier to any part of the city.

H. W. TILTON, Lessee. TELEPHONE - Business office, No. 43; night editor, No. 21.

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NEWS FROM COUNCIL BLUFFS

Watte Investigation Furnishes Amusement for Court House Visitors.

ATTORNEYS BECOME DECEDDLY PERSONAL

John Lindt Didn't Make a Very Brilliant Success of Shutting Council Daily Off - Evidence All Submitted.

The "investigation" started by members of the Lincoln post, Grand Army of the Republic, into the workings of the office of J. J. Watte, commissioner of the poor fund, occupied all of yesterday in the supervisors' room at the court house.

No end of witnesses were called, but aside from furnishing quite a crowd of people a free show but little good was accomplished.

The first witness of the day was Mrs. Clancy Cooper, the white wife of a colored man, who paid a visit to Watte one day for the purpose of getting some pecuniary assistance from the poor fund.

Watte asked her if she was living the right kind of a life, and she replied she was. He pressed the question until she commenced to cry, and then he asked her to come to his office that night at 8:30 o'clock.

She said it was too late, and then he wanted her to meet him at a store on Broadway and take a buggy ride with him. She was horrified at this, and went home and told her husband, who wrote Watte a letter, in which he threatened to kill him.

Watte went to her house, she said, and told her to get her husband to drop the matter and apologize or he would have him arrested for blackmailing. For some reason, however, Cooper never pushed the matter further.

S. J. Dalbey repeated the story of his interview with Watte, which has already appeared in print, without substantial variations.

Mrs. Donaldson, who has a husband who claims to be blind, told her husband was leaving a session of the court in addition to which she received orders from Watte to the sum of \$13, and permission to move into a house owned by the county.

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COURT'S FINE DISTINCTION

Burlington City Council Wins a Case Against the State Savings Bank.

DECISION BELOW REVERSED ON APPEAL

Iowa Millers Meet in Annual Convention at Des Moines and Determine Upon a New Course of Procedure for the Year.

DES MOINES, Jan. 16. (Special Telegram.)—The supreme court this morning decided the case of the Iowa State Savings bank against the city council of the city of Burlington et al. appellants, Des Moines district.

The proceeding was before the Burlington city council, acting as a board of equalization for correction of an assessment. The board refused the relief asked. The district court on appeal set aside and canceled the assessment and from that action the defendants, city of Burlington, city council and members thereof, the county auditor and county treasurer, appeal.

In January, 1922, the Savings bank had in its possession set apart and for the capital stock of the bank the sum of \$100,000 in legal tender notes of the United States.

In addition it had a surplus of \$211,331, which represented the undistributed profits of the business. Of that amount \$48,313 was invested in real estate.

The plaintiff was assessed for moneys and credits in the sum of \$60,000. It is not claimed that the portion of the surplus invested in real estate was properly assessable in the manner attempted, but it is insisted that the remainder, amounting to \$64,017, be assessed as capital.

The supreme court says that the word "capital" as applied to the money of a corporation may refer to money paid up by the stockholders for the use of the corporation. The distinction between capital and surplus, so long as both are used for the same purpose, is immaterial, and is largely a matter of book-keeping.

Until set apart for the use of the stockholders, profits in the savings bank are to be considered as capital. They are not to be set apart for the use of the corporation, and are not to be considered as surplus.

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