

the property in each and the valuation thereof can be separately shown.

Sec. 2. On or before the first Monday of June in each year the county assessor of each county in which there is situated any incorporated city, town or village, shall deliver to the clerk or recorder of each city of the third class and incorporated town or village a copy of all that part of the assessment roll of the county which contains the assessment of property in such city, town or village, and showing the aggregate valuation of the taxable property in each, which copy shall be retained by said city, town or village as the basis for taxation, as herein provided, until another assessment is made, and to each city of the first and second class a statement showing the aggregate valuation of all the taxable property in such cities.

Sec. 3. The city council of each city of the first or second class shall, on or before the first Monday of July in each year, determine the rate of the general city tax, levy the same, and certify the rate and levy to the county clerk of the county in which such city is situated.

Sec. 4. The county court of each county, as a board of equalization, shall equalize the assessment roll of the whole county, including the assessment for general taxes of cities of the first or second class situated in the county, at the times and in the manner provided by law for equalizing assessments for Territorial and county taxes. The mayor of said city, or a member of the city council thereof appointed by the councilmen, may sit at the county court and be a member of the equalizing board.

Sec. 5. The general city tax of each city of the first or second class shall be extended on the general roll by the county clerk, in a separate column, at the rate certified by the city council, at the same time the Territorial and county taxes are extended, and the whole taxes shall be carried into a column of aggregates, and the whole taxes including the general tax of cities of the first or second class shall be collected by the county collector at the times and in the manner provided by law for collecting Territorial and county taxes, and the warrant to the county collector shall include such city taxes, and confer on him the same powers respecting the collection of taxes and sale of delinquent property as are conferred respecting the collection of Territorial and county taxes. Provided, The city council may by ordinance provide that the county collector shall receive the receipts of such persons as may be named in the ordinance in lieu of such city tax, and the said collector is hereby authorized to issue his receipt for said city tax upon receiving the receipts provided for in such ordinance.

Sec. 6. The county collector of any county in which there is situated a city of the first or second class, in each year, and before the time appointed for receiving or collecting the taxes of the year, shall give to each city of the first or second class a bond in such sum as the city council may require, but not exceeding double the amount of the city tax for the year, with at least two sureties, conditioned for the faithful performance of his duties as

collector of the city tax, and the bond and sureties shall be subject to the approval of the mayor or city council of said city.

Sec. 7. It shall be the duty of the county collector to pay to the treasurer of each city of the first or second class, in his county, on the 1st day of October in each year, and on the first day of each succeeding month until final settlement, all moneys in his hands collected for city taxes, and on or before the 1st day of March in each year, to make a final settlement with the city treasurer respecting the city taxes, and pay over all moneys then due the city. The city treasurer shall give said collector duplicate receipts for each payment, and the collector shall give one to the city auditor, and the other shall be an acquittance to him in settling with the county treasurer, to the extent of the payment shown.

Sec. 8. Each city of the first class shall pay to the county in which it is situated one half of one percent., and each city of the second class shall pay to the county one per cent., and such payments shall be in full for the services and compensation of the county assessor and collector in assessing, collecting and paying over the city tax, and cities of the third class, and incorporated towns and villages shall pay one per cent., on the taxes collected in such city, town or village, in full for the services and compensation of the county assessor in assessing the tax, and preparing the copy of the assessment roll as provided in section 2 of this act, and the assessor and collector shall have no claim against the city therefor.

Sec. 9. The office of assessor for each incorporated city, town and village, and the office of collector in each city of the first or second class is hereby abolished, and special taxes and assessments in such cities of the first or second class shall be collected by the respective city treasurers, and such special taxes and assessments shall be levied and collected as provided by law and the ordinances of the city, but for the purpose of levying and collecting special taxes in said cities the City Council may equalize the assessment in the manner provided by law.

Sec. 10. In cities of the third class and in incorporated towns and villages the general taxes of the city, town or village shall be levied and collected upon the assessment made by the county assessor, in the manner now or hereafter provided by law for such levy and collection, and special taxes shall be levied and collected in the manner and form provided by law and the ordinances of such city, town or village.

Sec. 11. All acts and parts of acts in conflict with the provisions of this act are repealed.

Sec. 12. This act shall take effect on the first day of January, 1893.

Approved March 10, 1892.

Kansas City, April 17.—A terrific thunder storm, accompanied by a heavy fall of rain and hail, struck this city at 6 o'clock this morning. Lightning struck the house of George Ackerman and killed him. Several other houses were also struck and considerable damage done, but no further fatalities are reported.

### "MARCH OF AMERICANISM."

In the Methodist Episcopal Church last evening the Rev. T. C. Cliff gave a very interesting lecture on "The March of Americanism," to a rather small audience. After glancing at the course of events from the middle ages to the present time, the lecturer dwelt upon the bright events which culminated in the settlement and political and material growth of American history. In all this the speaker said was to be found the genius of liberty ever prominent. Two hundred and seventy-two years ago a government leaped from the deck of the "Mayflower," and we had today the grand result of the problem of self-government. From the earliest time the struggle had been to make man a valued quantity; but even today nearly one-half of the world favored using him as a prop for thrones. But the culmination of the great struggle to solve the question of self-government came in 1860. From the earliest of our settlements two types were developed on this continent, the Puritan and the cavalier, Jamestown and Plymouth. The effect of a long lease of power combined with slavery caused one section to desire to perpetuate it at any cost, but while liberty was patient the genius of free labor did not sleep. With the vast growth of empire came new and greater problems and the efforts of statesmen, scholars and divines could not stop the crisis of 1861. By a vote of 186 to 303 in the electoral college, liberty placed power in the hands of Abraham Lincoln, and his genius proved equal to the trust. Of the events of the war, Dr. Cliff said, he referred to them only to make plain the ideal march of constitutional government. The results proved that slavery was wrong, and those who upheld it were guilty of rebellion, and that Lincoln and his hosts were the true Americans. A million lives and three thousand millions of money were lost, but the question of States rights and secession was settled. That war was fought, remarked the speaker, on the issue that the freedom of all races must prevail—that this shall constitute one country under one flag; that the republican form of government shall not perish from the earth. With the death of Lincoln sectionalism perished and with the words, "malice toward none and charity for all" have a meaning next in importance to "peace on earth and good will toward men." As we turned to behold the magnificent growth of a quarter of a century and contemplate what it would be in the next one hundred years when we would have 300,000,000 of people, the question of freedom and self-government would assume all the greater importance.

In conclusion the lecturer said we must guard our rights with care, and there must be a quarantine of political health. There was no room here for those who would hiss the Stars and Stripes. There must be but one flag. In the public schools lay the safety of our free institutions, and they must, therefore, be guarded with jealous care.

London, April 17.—Communication with the continent is still interrupted, as a result of the snowstorms Saturday.