

ANNALS OF IOWA.

EDITORIAL DEPARTMENT.

UNIFORM ENFORCEMENT OF THE LAWS.

It has been noticed from time to time that there has been a lack of uniformity in the enforcement of some of our laws—that modes of procedure vary in different counties. This is due in many cases to the different views men entertain with regard to their sworn duties, though in others it may arise from absence of clearness in the language of the statutes. A few instances may be cited as in point. For some years prior to 1860 the collection of state and county taxes had been carried on in a very slipshod manner, at least in so many of the counties that both the State and many of the counties were sorely in need of ready money to meet current expenses. Some of the treasurers and recorders (for the two offices were then combined in one) assumed that the law gave them discretion to advertise and sell the lands upon which taxes were delinquent or not as they might choose. The publication of the tax-list was quite a plum for the local press, as it still continues to be, and one of the inducements for founding newspapers in the new counties. Some of the treasurers and recorders made use of what they held to be a discretionary power—to foster or cripple newspaper enterprises—publishing or withholding the tax-list as political exigencies might indicate. Other causes may have contributed to the laxity with which taxes were collected in too many of the counties. For instance, many people were contented to let their taxes remain delinquent, indifferent to the fact that the heavy penalties in the shape of accruing interest were constantly making payment more and more difficult; while some of the trea-

urers assured their friends that the collection of taxes would not be enforced while they remained in office. No more ill-timed promise ever went out from a county-seat, or one more likely to prove disastrous in the long run. That was a period of "hard times" and the taxes, when corn was worth but ten cents per bushel, were always burdensome. Such a state of things could not go on for many years without absolute bankruptcy both of the State and the counties. The end came about in this way: The legislature of 1860 passed a most stringent law for the collection of taxes. This law was drafted by W. H. F. Gurley, a brilliant young lawyer of Davenport, who was one of the representatives from Scott county. That law did the work for which it was intended, the taxes were once more collected and State and county warrants went up to par. And there has been little difficulty in that regard since those pioneer days.

In the law passed by the last legislature regarding the publication by the county auditors of an annual financial statement, it is left discretionary with the boards of supervisors to determine how many copies of these pamphlets shall be printed and circulated, really giving them power to practically nullify the purpose and effect of this wholesome statute. The law is an admirable one, except in this serious defect, which the legislature should eliminate by an amendment which shall secure uniformity in its enforcement.

The Historical Department lately came into possession of the 322 folio volumes of Vital Statistics—the records of births, marriages and deaths in Iowa—accumulated by the State Board of Health, beginning with 1880. This is a most important compilation, and there should not be even a suspicion that it is lacking in the facts of any given case, or that failure has occurred in making the proper reports; but it is marred by various defects. The law has not been complied with in too many cases, and often where this has been attempted, there has been but a partial carrying out of its obvious purposes. These reports are useful in settling

a variety of questions seriously affecting the rights of persons in the settlement of estates. They form a valuable addendum to a biographical and genealogical collection. They also afford information which can be secured from no other source, concerning the public health and the existence and spread of contagious diseases. The importance of data, of the correctness of which no doubt should exist, is obvious at a glance. The interests both of individuals and of the State are too important to be trifled with either by incompetent or unwilling officials. Possibly adequate compensation for the work involved, with penalties for its neglect, would secure the desired results.

THE BATTLE OF YELLOW BAYOU.

The leading article in this number of *THE ANNALS* is historically valuable, and highly interesting. The author, Hon. William G. Donnan, as will be seen, was not only an eye-witness of what he so graphically describes, but an active participant in the affair. His explanation of the course of the gallant Col. William T. Shaw, showing that his instant disobedience of the orders of his commanding officer saved the army from a disastrous defeat, is now for the first time fully explained so that it may be thoroughly understood. It is a shame that he was made to say something in his official report (now a historical document), that he not only never wrote, but which was a suppression of the truth. Mr. Donnan's tribute to his old commander who "still lives" has been long in coming, as he states, but it is every word deserved. The article is a distinct contribution to the knowledge of the Red River campaign which will not be overlooked by those who in coming time shall write the history of that curious expedition. Mr. Donnan speaks of it as the last battle of the Red River Expedition. Col. Shaw always mentions it as "the battle of Yellow Bayou."

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