

managed to conceal the larger part of his assets from the tax collector has distributed by will his whole fortune of unknown millions among the most deserving charities in New York. When he can no longer enjoy the realization that he is one of the richest men in the world, for that is the only thing in connection with his riches, Mr. Sage has ever enjoyed, Mr. Sage is going to give it all away. He has never enjoyed either spending money himself or letting his wife spend it. Possession has been, in and of itself, satisfaction enough. To spend his money for any purpose whatever was to reduce the size of the pile, however imperceptibly, which made him happy and as all men seek to be happy in their own way, lavish expenditure on the part of Mr. Sage would be most irrational.

In contrast with Mr. Sage's contemplated posthumous settlement of his obligations to the community is that of Mrs. Emmons Blaine, of Chicago. Mrs. Blaine is the daughter of the reaper inventor McCormick and her conduct is as novel, unique and original as the machine invented by her father. If the philanthropists who are seeking to make spectacular gifts to universities and to benefit their kind will but investigate Mrs. Emmons Blaine tax returns and her reasons for not making the conventional false returns, they would have less money to distribute at their death.

Mrs. Blaine went before the board of assessors of Chicago and filed a complete schedule of all her possessions, of which the personalty alone called for taxation on \$1,563,000. Although Mrs. Blaine is by no means the richest person in Chicago—there are doubtless some thousands richer than she—her schedule of personal property is the largest ever filed in that city. Mrs. Blaine's procedure has given cold shivers to many of her relatives and friends, but she says that she has come to the conclusion that the rich must fulfil their obligations to the state, that property owners should tell the whole truth about their possessions and pay the full tax thereon. Hers is a notable act of real patriotism. There is no other act like it on record and yet it is the doing of her simple duty as a citizen. Good rich men and women have lived and died in Chicago by the thousands yet not one of them in their lifetime ever went before the assessor and told the truth about his possessions. Instead, on receiving the yearly sheet from the city or county treasurer the rich man has instructed his private secretary to fill it out, after finding out what other rich duffers—who deserve the appellation because they did likewise—acknowledged.

There have been heroic deeds done in Chicago but nobody seems to have thought of doing this duty nearest home and most obvious. Moreover, so perverted are our notions of our obligations to the community, obligations which rest upon the poor as well as the rich, that it seems quixotic in Mrs. Blaine to have told the truth to the assessor about her property. If she had done anything else so remarkable and unique, her devotion might have received the recognition of a medal, or some conspicuous recognition from the city. As it is everybody who would otherwise approve her supernatural honesty is ashamed by the terrible contrast of his own conduct with Mrs. Blaine's. It is not only the very rich who fail to make exact returns of taxable property but the well to do. The really poor pay their taxes in the clothing they wear, the food they eat and the furniture they use.

Those who have examined the tax

lists of Lincoln and Lancaster county are invariably surprised at the smallness of the personalty holdings of men who are known to be the richest men here. If the burdens were placed more evenly real estate would immediately advance in value because the rate of taxation could be immediately lowered.

Mrs. Blaine's example is not likely to be widely followed. It is so much easier to give away in bequests a large sum of money than it is to deal justly and tell the truth even to the assessor while we need the money ourselves.

The Fighting First.

The First Nebraska is now on the Pacific. Stretched on the deck on the shady side of the ship, they are looking out over the waters towards America where their mothers and fathers, their sweethearts and sisters are waiting with faces turned towards the west for the boys who have sent the name of Nebraska all over the world, who more than any politician or statesman whom Nebraska has sent out, have glorified the state. Officers in the regular army, commanding regiments of regulars, admit without reservation that the honors of the Philippine campaign belong to the First Nebraska. Raw troops as they were on landing, they responded quicker to the discipline which spared neither officers nor men and when the fighting began, the regulars were no better drilled, had not stouter hearts, and lacked the youth that made the boys such dashing fighters. A civic demonstration in the Capital city may lamely express the gratitude and pride in the fighting First, all Nebraska cherishes; but after they have seen their folks I hope the boys may march through the streets of the city that would thank them.

Christian Science.

When Galileo said the world was round, when Columbus said he could reach India by sailing west, when the first umbrella was carried through the streets of London most everybody except the discoverers and inventor laughed and doubtless made humorous remarks. If, in those days, they had had newspapers with funny columns in them doubtless Columbus (until he discovered America) would have been as fertile a subject for the hired humorists as the mother-in-law, the old maid and the Irishman motifs that he has retreated to today. The fools laughed He! He! and they laughed Ho! Ho! and held their rhomboid sides in the world-old attitude of the witless vulgar, when amused, at Columbus when he told them if he had the ships and the men and the money he could discover a new route to India by sailing west. Some of the fools were curious and jingled a nation's money in their pockets. But even acquired knowledge and inherited wealth can not cure a fool of his folly. He will laugh when he sees or hears something he can not understand and reproaches and historical references to the discomfiture which always overtakes fools have no effect. Otherwise, it would seem that when some of these fools, who can read and alas, can write too, studied the history of their direct ancestors and read how they stood around and made sport of Noah when he was building his boat, of Stevenson when he was building his, they would learn to wait until the man who says he has discovered something, or been inspired with a new idea, fails or succeeds. But all these who read of their progenitor's folly, read, not to learn but only to jeer at

any one however long dead who could be so silly as to laugh at a steamboat or at a scientific fact so self evident as that one concerning the roundness of a sphere.

There have been many who have announced a discovery, who unlike Galileo and Columbus have been unable to prove it. Yet it is wise to let them demonstrate without jeering. The false prophets die and their prophesy with them. While the statements of the Christian scientists seem to me preposterous, yet the fruits of the faith they teach are peace, charity, love and faith. Many of that belief have almost eliminated evil from their minds. They order their lives with simplicity and cultivate a spiritual life which is certainly in harmony with the most emphatic teachings of all religion. Therefore, until we are sure they are wrong, and we can not be sure of that for some time, is it not according to the lessons of history that the wise respect the seekers after knowledge and godliness? As only the wise read The Courier, the reference to the born fools in the foregoing will offend no one.

A Sensitive School Board.

The school board of Lyons, Nebraska, has resigned in a body because its feelings were hurt. Like an English cabinet when parliament votes against its policy, it resigned feeling that the people were of two minds concerning its usefulness. The members of the senior class of the Lyon's high school say that the board subjected them to humiliations and because their class motto was work, and in retaliation, they decided to appear on commencement night in overalls. Then the board notified the class that it would not pay for the opera house, the programs nor any commencement expenses. Then the class notified the public that an admission fee would be charged and the public ever ready for a fray, crowded the opera house, at twenty-five cents a head, on commencement night. Finally the board resigned, seeing that the opera house was full and underestimating, perhaps, the love of scrapping which fills an amphitheatre with a thousand people at from twenty-five dollars to ten dollars a head to see Fitzsimmons and Jeffries settle the championship dispute. In addition the people of Lyons may have disapproved of the conduct of the school board and have taken the part of their sons whose highstrung, noble natures the school board had misunderstood. Yet such a sensitive and wholesale resigning from an office to which an American citizen has been elected is inexplicable. Fancy Mr. Stein or Mr. Ludden resigning from the school board before their time expires. It is indeed easier to fancy a rich man passing through the eye of a machine needle.

Chancellor MacLean.

The five chancellors who have guided the State university through periods of uncertainty and of actual danger from political combinations, earned several times over their inadequate salaries. To each one of them the state is grateful for faithful service. Each one has performed for the university a peculiar service. At some future time an account of the chancellery administrations will be given in these columns. It is timely now to express the gratitude which every alumnus and most citizens feel towards Chancellor MacLean. The university is growing with a rapidity and solidity which it has shown under no previous administration. The growth is not, of course, all due

to the executive. A distinguished alumni, an erudite, and famous faculty and the loyal support of a rich state whose average of illiteracy is lowest or second lowest of any state in the country are factors which will soon make the university of Nebraska a more formidable rival of Michigan than it is even now. But Chancellor MacLean has harmonized and combined, these elements of youth while patiently waiting for, and expecting larger results. He leaves a state which wishes him and Mrs. MacLean good fortune and good health, and congratulates the people of Iowa. Though Mr. Mason of Beatrice and several residents of Lincoln do not believe that the sacred interests of education are any sacred or have any larger possibilities in Iowa than in Nebraska. With new families pouring into our state from the effete east, and with the widespread and unshaken belief in the blessings of higher education, not even Iowa (which is not known educationally or to literature except only in the school geographies as being bounded on the east by the largest river in the world) can show wider prospects.

The School Warrants.

It is the opinion of a number of people that the school board has exceeded its authority in ordering the teachers to cash their warrants as soon as received. The teachers rather than the brokers should receive the premium when there is one on school warrants. Just why the board should favor the brokers in preference to the teachers is not apparent. When school warrants were at a discount, the teachers had to suffer the loss and it is simple justice, when the warrants are at a premium that the teachers should be allowed to receive it. Besides the board has acted in a matter over which it has doubtful jurisdiction. Though the power the school board has of dismissing faithful and efficient teachers, discourages even the least timid from asserting their rights or from objecting to a tyranny which in some cities is distinctly oppressive.

The Linen Duster.

Mrs. Carrol of New York and Newport has, with the assistance of Worth resurrected a garment that was never in very good standing and was finally given up by the backwoodsiest of travelers as of impossible ugliness, though its utility and convenience can not be disputed. I mean the linen duster. Yet Mrs. Carrol's linen duster is the success of a Newport season. She and Mr. Carrol were automobile enthusiasts at Nice last spring, and she at once saw the need of a long, light weight garment to protect her dresses both from dust and sun. When she got to Paris she went to Worth with her idea and the marvelous linen duster which has conquered Newport is the result. All the Newport dressmakers are making dozens of linen dusters to supply the sudden and imperative demand. The new duster is of light weight, of gray linen, cut close, with stitched on pieces of the linen for decoration. It is unlined and has a very smart high collar which give it chic. It fastens with linen covered buttons and has deep revers in front. A fluffy lace tie is worn with it. Occasionally a fashionable woman invents something worth while, as in this instance. A cool, washable, enveloping garment is a necessity in traveling and Mrs. Carrol has made it possible by making it beautiful and stylish.

TRUE TO LIFE.

Editor—Your story lacks action.
Author—Well, that's all right; it's a story of the Spanish Navy.