

stock in the whole state, the assessment for this year shows the following valuations: Farm and carriage horses, \$4 to \$14; cows at from \$3 to \$7 each; fat cattle, \$4 to \$9; young cattle, 1 to 5 each; hogs 50 cents per hundred; sheep, 50 cents per head; corn, 4 cents per bushel; wheat 6 cents per bushel.

"In the counties over the state there seems to be no real system except to get property listed as low as possible, and ideas in this respect differ. Some counties fix the valuation of land at one-third, others as low as one-twelfth the actual value. Some assess corn at 3 cents and others as high as 15. In some localities the corn in farmers' cribs is expressly exempted. The boast comes from every part of the state of the large amount of money on deposit in the banks, and the showing is about \$60 per capita for the state. Yet the assessment rolls will not show 60 cents per capita.

"It seems to me that in view of the inequalities and shrinking in all kinds of property, with nearly four million dollars of uncollected state taxes on the books, we will not find the real remedy in crying for a raise in railroad assessment alone. What we need is general revision, and the next legislature has a plain duty to perform.

The assessed valuations, now sent out as Nebraska statistics, are a reproach to the state, and the ridiculous figures no doubt prevent eastern capital from investing here. Our figures compared with those of some other states would indicate that we are a community of paupers."

These figures taken from the records mean much to the thoughtful and unprejudiced person. We know the price of meat. Compare the price we pay for meat with the valuation assessed against the farmers' beef, sheep and hogs. Sucking calves and pigs are exempt from the list altogether. But a sucking pig is worth five dollars in the market. The farmers' property is rated at one-twelfth of its value and even then nearly four millions of the tax is unpaid. Under such conditions an accusation from delinquents deserves, at least, an exhaustive and impartial investigation.

The state board should be given real power to equalize taxes and reform the existing conditions under whose operation counties side by side assess lands, stock and products at one-twelfth, one-fifth or one-third of their value, according to the caprice and political ambitions of the assessors. What is needed is a more just distribution of the assessment. If the reform could be accomplished and the burden adjusted equally upon farm property and products, railroads and all, it is fair to conclude from an investigation of the records that nobody who pays taxes now would pay more taxes then. If the farmers had paid the taxes assessed against them by their own neighbors on a basis of one-twelfth the real value of their property, the state would not be in debt today, but it would have a surplus of \$1,723,922.29, that is, of course, supposing the treasurers of the state were honest, which in Nebraska is historically inconceivable.

Lewis Cass Richards

What degree of obligation later generations owe to pioneers has not been decided by statisticians, biographers and general historians. The pioneers are few and the number of descendants and later settlers are as the sands of the sea. Yet the few pioneers lay out the roads and the boundaries, establish the schools, and start the various commercial institutions. Their successors walk or ride in the roads, adopt their section lines, go to their schools and send their children to them, make their living by the agency of the institutions founded by the pioneers and unconsciously form themselves within the environment created for them by the pioneers. It is so in New England; it is so in Nebraska.

A pioneer is a man of force, of individual initiative. Energy sent him out from the home of his fathers and

energy makes his works permanent in the new community wherein he cast his lot. His character and constructive inspiration are a lasting force in the lives of those who follow him and who may not recognize their debt to him. Mr. Richards was such a pioneer. He and his brother, Mr. J. R. Richards, came to this country in the third quarter of the nineteenth century. The elder brother was bolder and more confident. The younger brother, Lewis Cass Richards, had complementary qualities. His recognition of good reasoning was immediate. His detection of a flaw was also immediate. He possessed conservative, reflective qualities. The union between the two brothers

was founded on affection, confidence and understanding. Their business ventures were instituted and conducted by the impetus of two united energies. Their contributions to the stability and worth of the community were large, and the influence of their sane thought and action is a valuable heritage to the community they helped to found.

Mr. L. C. Richards, whose death was recorded last week, was a quiet man of affairs, gentle, charitable, helpful, essentially modest, a man whose life was influenced by a strong undercurrent of religion. He was a worthy pioneer and his descendants and all the men and women who shall come after him will enjoy the fruits of his labor and thought.

ODD BITS OF NEBRASKA LIFE

Spectators at the station at Humboldt were both interested and alarmed. One of their number, standing very near to the track as the fast train rushed through without stopping, suddenly turned a somersault in the air. He landed in a heap. It would have startled his friends to have seen him make the turn complete; but it surprised them as it was. The mail bag was the responsible instrument. It was thrown from the train as it sped through, and chance directed it toward the legs of Frank Carpenter. He wasn't looking and it struck him from behind, carrying his props out from under as neatly as if magic had been invoked. He was unpleasantly shaken up but not seriously hurt.

The Methodist church of Ord feels like a country newspaper. Two sows were recently contributed to its improvement fund. They were not brought into church or anywhere near it of course, but it felt that way. What could be done with swine, devil-crammed swine at that? The members were equal to the occasion, however. They choose an auction sale. It worked first rate. Everybody was anxious to buy, simply because of the novelty of the situation. Bidding rose briskly until about \$35 had been offered. This was enough. The church is willing that more stray pigs should come its way just as often as possible.

Wailing but no gnashing of teeth is in progress in various parts of Furnas county. The folks can't gnash their teeth for the reason that they have none. A fakir pulled them. From house to house he plied his graft. His idea was to pull teeth free if he were allowed to fit the mouth with false ones. This of course was fair enough. A few days after the removal of the teeth he would appear for half the price of the plate as a measure of good faith, and never be seen there more. The most the victims can do to vent their wrath is to holler and champ their gums.

Ashland acclaims a heavyweight boy of the age of sixteen years. Earl Wood is the name of the chap and 257 pounds is his weight. His parents and friends consider him in poor flesh now. Last year when the corn was all harvested the lad registered 318. Neither his father nor his mother weigh more than ordinary.

It doesn't pay to be peacemaker in Spalding. That's a bad town, says the Enterprise. People get drunk there on Sunday and raise various kinds of disorder every other day. Neither the Enterprise nor the preacher appears to have the power to hold the town long enough to inoculate it with the virus of virtue. The other day a saloon brawl with heavy noise accompaniments drew a running crowd to the place of carnage. Citizens otherwise good natured, but drunk at that minute, were pummeling each other in a generous pro-

fusion of blows. Blood was pouring aplenty. A preacher, it appears, feeling that he was called, rushed to the vortex of blood and attempted to allay wrath with a due proportion of oil. The heaviest fighter at once turned on him. In two twinklings one ear of the peacemaker had been deftly detached and the combatant was chewing it, not like a cud but certainly with a degree of pleasure.

In tones of conviction, yet without obtrusiveness, the editor of the Ainsworth Star-Journal casts out what he dubs a "hint." It is to the church-going ladies of his beloved town. He invites them to remove their hats in the house of God, not so much out of respect to Him, necessarily, as to the preacher, the male members of the congregation and to the females whose hats cannot measure up to the beauty standard of some others. The editor got his idea in Lincoln. He says so. Not long ago he visited in the capital city. It was his pleasure and privilege to attend the services at the St. Paul church. He commends in the highest terms the art and diplomacy of Rev. Mr. Wharton in ruling bonnets off.

This landlord went to his door in response to a knocking in the middle of the night, only to be met by a flying club. Mr. McGregor of a hotel in Dewitt was the object of this strange midnight visitor. He was sleeping in peace when he heard a gentle rapping, rapping at his outside door. His first idea was that somebody desired lodging for the remainder of the night. With a view to letting him in he went to the door. Whirling a club like a flail a darkly clad person let fly at him. The missile hit the door casing with a crash that startled all the occupants, and the frightened hotel man beat a tumultuous retreat. Arming himself from his arsenal he sought to locate his strange assailant but the man had flown. Not being distinguished for his enemies the might-have-been victim is puzzled to identify the stranger.

Abhor the temptation to suicide when the weather is dry. This is a piece of counsel traveling around the country press. It doesn't pay even to think of suicide because of dry weather. The story is related of a Kansas man who killed himself because he had a growing dread of drouth. And the next day it rained.

Everybody at Tekamah is studying the heart of his neighbor for the germs of arson. Who cut the fire hose? Somebody did. That person had arson in heart, so everybody thinks. That is why they are making the close investigation. Two hundred feet of fine new hose had been added to the equipment of the fire department. The old was then discarded. Before there was occasion to use the new, lo, one morning it was discovered that some vandal had entered the department and with a sharp instrument, had viciously

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