ciation:

ing in compliance therewith:

The most conspicuous result of the formerly treeless state. vote cast is the demonstration made It is a fact deserving of notice that that the present revenue system of though the Constitution directs that Our revenue statutes, published in a the legislature precuming to carry out book of more than 120 pages, are a this provision, exempts only forest most pitiable jumble of idiocies, the trees. Why this apparent discriminastrict enforcement of which would tion in favor of timber lands, which crush out of existence every vestige largely require no attention, as mortgages and the business that stant attention of the fruit growers, revenue laws, the people would fiee of the State? the state as from a pestilence, and its fore, while it is generally dangerous tax officials a certain debt of grati- tries of all kinds in this State? tude for their non-enforcement, even were the enforcement of these rev- of the vote cast in favor of State inenue laws possible.

There is today before the people of of the fact that in Nebraska, thanks to the initiative and referendum, the legislature means or includes "the people."

plements, stock or other products of these oppressive measures. to the question as to whether manu- mentioned the value of land as the \$400,000. goods ought to be taxed. Overlook should be derived. duced and shifted onto the farmer ity of the state. Such taxes are never paid by the person upor whom they are levied.

The present constitution of the reform in matters of taxation. state, evidently with the idea of en-

Convention, held in Omaha, June, from taxation all trees, and not mere-In the first instance, this committee crease in the value of the land due county. The action of such county be empowered to purchase such lands desires to extend to the editors of this to the planting or cultivation of trees tax commission should, however, be at the value so fixed by the owner. state its heartfelt thanks for their could never be ascerained with any subject to review and further adjust. By this means there would be a more ready assistance asked by the com- degree of accuracy. However, the ment, whereever necessary, by the equitable assessment of lands mittee. In order the better to ascer- vote showed about 85 per cent. of the State Tax commission. tain general public sentiment, the readers voting to be in favor of the committee drafted a form of ballot exemption from taxation of all trees. tain exemptions from taxation, as of The nearer we go to the centres of reform and asked the readers of Nereform and asked the readers of Nethese readers there is a comprehenshould not leave such matters in the find the assessment of lands. In the
sion of the idea that to tax trees will
hands of local assessors. Assessors City of Omaha it will be found that
seditors of the state, to the number of the comprehenshould not leave such matters in the find the assessment of lands. In the
hands of local assessors. Assessors the more inequitable do we
hands of local assessors to decide the highest valued lots average for about one hundred and fifty, kindly either by cutting down or neglecting matters of law. Such should be for assessment about fifty per cent of inserted in their papers a stereotype them, and discouraging their plant- the courts to determine. Therefore their market value, while the average plate of the ballot, and some others ing and cultivation in the first in- all assessors should be required to home owner's land is assessed nearer set up the form in their own estab- stance. The converse of this is also lishments, publishing the same in perceived by these readers in recogtheir papers. A copy of the ballot to nizing the fact that to exempt from

There was also about 85 per cent.

come and inher tance taxes. The question of taxing the market this state an amendment to our con-value of franchises secured the highstitution which would, if adopted, en- est affirmative vote of any question able the legislature, which under our on the ballot. It was almost unaniminitiative and referendum laws, in ous. There might be some of the cludes the people, to remedy the de-spirit to "soak the corporations" in fects of our revenue system. The re- this vote, and yet there is some consult of the voting upon the question siderable degree of justice in the idea vices would be reduced.

factoring machinery and merchants' proper source from which revenue

ing entirely the disposition to tax the city and town producer while allow-voting supported the idea that the counting the improvements, was the State. Since the value of these counting the improvements, was the State. Since the value of these counting the improvements, was the State. ing the farm producer to escape, these matter of local taxation should be left \$132,000. In the following four years franchises and lands is a perfect readers failed to see that when they in the hands of the countles or cities it had increased to \$264,000. This barometer of the general wealth convote to tax the manufacturer or the directly interested. Local control of shows an average increase during the ditions of the communities where lomerchant they only vote to tax them-taxation is one of the progressive quadrennial period of \$33,000 per cated, this system would effect a conselves, since the tax is invariably ideas of our time, and soon or late year. Add these figures, and you get dition which would soon make of this added to the price of the goods pro- must be conceded to every commun- the following result: In 1910, \$33, State one of the most prosperous and

and all other consumers of the goods. Your committee is disposed to pro-taxation entirely; in 1911, \$66,000; in capital and population would be at pose to the editors of the State some 1912, \$99,000. Added together this tracted to our State from all the sursuggestions in the line of progressive showing is that \$198,000 of land val-rounding states. Naturally, Nebraska

couraging the planting of trees, con- port given to the amendment to our quadrennial-assessment-of-land law form of our tax laws would make it tains this provision: "The legislature Constitution to be voted upon in No exempted these land values from economically and in every other remay provide that the increased value vember allowing more discretion in taxation during that period. Now sup- spect the most attractive place in the of isads by reason of live fences, matters of taxation upon the part of pose a merchant or manufacturer or nation in which to live, in which to Fruit and Forest Trees, grown and the legislative body whether that farmer, through the individual skill produce wealth and in which to rear

There should be elected in every prise, while this increased value county an assessor for such county, comes to this land not only independwith power to appoint his own depu- ent, but in spite of what the owners ties. He should be ex-officio a mem- have done. That is the manner in To the Officers and the Members of of all kinds in this state. If it was ber of the State Tax commission, which the present revenue laws of the Nebraska State Press Asso- the intention of the framers of the There should also be chosen in each this State reward those who are inconstitution to encourage tree plant- community a local assessor whose dolent and punish those who are Ladies and Gentlemen:-Your com- ing, this section should have enabled jurisdiction should be within such com- thrifty. mittee appointed at the last State the legislature directly to exempt munity only. The County Assessors Sixth. There should be a provishould constitute a county tax com- sion of law requiring each owner of on the subject of taxation in Nebras- the land due to that fact should not mission, which should sit as a board land to make his own assessment, ka, begs leave to submit the follow- be assessed. This, for the simple of equalization in all matters concern- fixing its value for purposes of taxareason that the exact amount of in-In the first instance, this committee crease in the value of the land due county. The action of such county any person or the State itself should

> Third. When the law makes cer- nearest to the centres of population. make assessment of all property of to 75 per cent. of such value. Church property, schools not owned realize the absurdity of the law reany class taxable under the law

which reference is made is hereto attached and made a part hereof.

Church property, and converge the by the state or municipality, hospitals quiring that taxes shall be levied upplanting or cultivation of trees in this and all similar institutions possessing on only one-fifth of the assessed valued and made a part hereof. kinds of property taxable under the uation. This law was framed and law, should be listed for taxation by passed at the behest of the railroads, the assessor. After such listing, the and the only honest excuse, if such defenders anywhere within the state. may be exempted, the law passed by order for such exemptions.

marked that it is the judgment of mic government, and if they dare go ka, except that of the foreclosing of quire large expenditures and the consuch properties, has been grossly show high levies for taxation, which grows out of sheriff's sales. Were it and the products of which come more abused when exemptions have been give the state an unfair standing in possible strictly to enforce these directly into touch with the consumers allowed to commercial schools and the other sections of the country, hospitals privately owned for private where it is not understood that the Let it be observed here that if to profit. There are many thousands of levy is only upon one-fifth of the asprosperity would be doomed. There exempt trees from taxation will tend dollars of such properties in this sessed valuation. Your committee to produce orchards and timber lands. State that have escaped taxation, not- would, therefore, recommend that this to allow public officials any discre why will not the exemption of in- withstanding the fact that these in- law be repealed and that levies be tion in the execution of the law, still dustry of all kinds from taxation en- stitutions are privately owned and made upon the actual assessed valuavate profit of the owners.)

Fourth. Though the Constitution should be repealed. They are unjust directs that the value of all property in their very nature. They compel shall "be ascertained in such manner people to commit perjury, and they as the legislature may direct," it punish those who attempt to be honwould appear that the courts have ar- est. Furthermore they are utterly bitrarily ruled to inhibit the legislat- impracticable. No assessor can ure from using any discretion. If this come any way near estimating the general property tax which, largely, value of personal effects of the rich, the courts have forced upon the peo- while he may approximate the value ple, was intended to effect an equal- of the personal effects of the average ization of the burden of taxation, it person. This operates to compel mentioned was to record a very large that the franchises of public service has miserably failed. For instance, those who are least able, to pay a majority of the newspaper readers of corporations should be taxed. For the state in favor of that amendment, the franchise usually constitutes the dwelling cannot be said to be of equal those who are least able, to pay a household goods used in a private higher percentage of taxes than develing cannot be said to be of equal those who are least able, to pay a household goods used in a private higher percentage of taxes. Even those who voted against it evi- most valuable part of the assests of value for purposes of taxation as such more, if the cost of assessing and dently did so through a misapprehenthese public utility corporations. The
goods used for hotel purposes, out of
collecting such taxes were carefully
sion of its purport. This is proved franchise is practically never taxed
which a profit is gained. The same considered, it would be found that the by the fact that invariably these at present. The justice of taxing is true of all other things privately cost about equals the amount of taxes same readers who rejected by their these franchises is in the fact that used, such as personal effects of from this source. One of our leading ballots this amendment, made suggest they constitute a natural monopoly every nature. Under the law, the county assessors recently stated that tions of changes in our revenue sys- granted by the people to the corpora- clothing upon your backs is supposed if he were to attempt a strict entem, every one of which would be impossible unless this amendment is sult of the efforts of the corporation clothes in the stores. The one has tax law of this State, he would be ascarried next November. Apparently itself. If the state were to exempt reached its final consumer, while the sassinated within two weeks. What their opposition is less to the amend- the tangible property of these cor- other is for sale at a profit. There- can be said in defense of a law that ment than it is to the legislature. porations and tax only the land val- fore, even under the present anti- is utterly impossible of enforcement, They fear the exericise by the legis-lature of any larger power. Yet this fear is groundless, especially in view would be greatly improved and in-legislature ought to be empowered. State? The fact is, severe as the creased, while the rates for their ser- and it is so empowered, to use some statement may seem, that much of discrimination in this matter.

public questions, proves how the peo- lands should be assessed every four of honesty enforced by our tax laws, The main object of the ballot was ple in general may be opposed, and years, while other properties are as nine out of every ten of our people for the committee to find out if, in vigorously opposed, to the present sessed every year, should be repealare liars and willful perjurors. the average reader's mind, there was system, and yet utterly unable to sugany idea that the State ought not to gest a remedy. It is because of this it says about equality of taxation, this progressive legislation, the State tax those things that the people de general ignorance of the question of statute is clearly in violation thereof, should provide for the assessment of sired and ought to have, or things taxation that Privilege is able to It is an unjust discrimination in favor all franchises in the State according that could hide or run away, or that "put across" so many unfair jobs up- of large land holders and against en-could and would come into the State, on the people. And the pitiable terprising citizens. To illustrate this, provide for the assessment of the To the question as to whether the thing of it is that the people them- consider this single instance in the land of the State under the supervireader favored the taxing of farm im- selves are misled into the support of city of Omaha. There is at the cor- sion of the State Tax commission, ner of Sixteenth and Farnam streets eliminating as far as possible taxes the farm, the vote showed about an Naturally, then, it followed that in a single lot, valued by its owners at upon improvements. This is the only equal division of opinion, as it also response to the question upon the bal- \$600,000. At the assessment of 1908 means by which a just assessment showed an equal division of opinion as lot as to the source from which rev- this lot was assessed at \$132,000. At can be made—an assessment that to the taxation of personal property, enue should be derived, only about the next quadrennial in 1912, the as- would not discriminate in favor of Yet an amusing feature of the ballot- half of those voting suggested any sessor raised this figure to double one county as against another. It ing was the reasonable unanimity of remedies at all. However, of the that amount, or \$264,000, which was should then be provided by the State opinion among certain farmers that total who did make suggestions of a said to be the increase in value dur- that all State revenues be derived farm implements and products should remedy, about 75 per cent. either sole- ing the four years. The Board of from a levy upon such values. This not be taxed, though they voted "yes" ly or in connection with other ideas, Equalization afterward raised it to would effect a just distribution of the

cultivated thereon, shall not be taken into account in the assessment thereof."

In our count in the assessment thereof."

Second. There should be establish
LAURIE J. QUIN On account of the unfortunate wording of that section, it has not contributed, as it otherwise might have hold office for several years continumount? And yet the increase that done, toward the cultivation of trees ously, and whose conduct should be he might add to his property could

subject to revision by the commission, result only from his individual enter-

throughout the State, most especially

they might be exempt from taxation this process the taxing authorities under the law, should apply to the would be limited in the amount of courts of proper jurisdiction for an taxes raised. In actual practice the taxing authorities can raise only suf-(Parenthetically, it might be re-ficient revenue to administer econo-

Eighth. All personal property taxes the prosperity of this State is due to This question of taxation, like most Fifth. The statute providing that the fact that, judged by the standard

burden of taxation among the several Let us be conservative. Let us con-counties of the State in exact prosider the figures of the assessor only. portion to the value of the lands and 000 land values on this lot escaped thrifty of the Union. Enterprise and ues on that lot alone were not taxed, is the garden spot of the land, and First. There should be every sup- and never can be taxed, because the such a progressive move toward re-

> Respectively Submitted, LAURIE J. QUINBY, Chairman, DON C. VANDEUSEN, HORACE M. DAVIS, A. W. LADD.

To Stop a Hole. If using plaster of paris to fill

Character.

GET WIRELESS BY BEDSPRING

Eastern Amateur Experiments With a Novel Form of Antennae and Is Successful.

Cyrus H. Flandreaux of Peekskill, N. Y., gives the following interesting account of his experiments with a novel form of antennae for wireless telegraphy:

"There are many things used as antennae to catch the mysterious electric waves which carry our wireless messages through space, and I find that the springs of my bed serve as very efficient antennae. My room is on the second story of my house, and by using these springs as antenane I can easily read the signals sent out every night by the wireless station at Sayville, L. I., although they are not by any means so loud as when I use my outdoor antennae, which are 40 feet above ground, 60 feet long and consists of four wires on spreaders, the wires being two feet apart.

"The bedspring antennae are best for use with near by high power stations. Sayville, L. I., is about fifty miles from Peekskill. With my outdoor antennae I continually hear the Arlington (Va.) naval station when it sends out the correct time signals at 11:55 a. m. and at 9:55 p. m.; also the weather reports, Brooklyn navy yard; New London, Conn.; Cape Cod and others, including amateur stations too numerous to mention.

"I have an all-round good apparatus. I hold a station license and an operator's license, both issued by the United States government. My official call is 2 V U."

Marble Windows.

Remarkably beautiful effects are secured by the use of marble as a means of transmitting light instead of glass. This has been accomplished by a new process which has been devised by an engineer of Hamburg, W. Engle. He has succeeded in making plates of marble no more than three millimetres in thickness and for the use designated it is available up to 20 millimeters thick. The suitability of marble for this purpose was realized some time ago, but the difficulty encountered was that of securing the marble in slabs of sufficient thinness. These plates permit of the passage of a greater amount of light than frosted LIVER PILLS glass does, and at the same time im- will put you right parts to the rays a much pleasanter in a few days. color. Most opal glass imparts to the light an undesirable greenish tinge. while the light which passes through the marble has a reddish violet which is much pleasanter. After the marble has been ground down to the desired thickness it is subjected to an immersion in oil under high pressure, and the effects secured in this manner are said to be superior to those of stained glass.

Responsibilities. "Didn't you ask me why I paid rent instead of owning my own home?" asked Mr. Crossiots.

made that real estate man.

"Well, I'll tell you. When the roof leaks or a shutter drops off it's mighty handy to be able to ask your wife not to bother you, but to go and tell her troubles to the landlord."

To Blow in, Probably.

Mother—What are Richard and your father storming about so?

"Well, I'll tell you. When the roof leaks only Bunch or Swelling. No blister, as half gone, and horse kept at work. Comcentrated—only a few drops required at an application. \$2 per bottle delivered. Book 3 K free.

ABSORBINE, JR., antiseptic liniment for mankind, reduces Cysts, Wens, Painful, Knotted Varicose Veins, Ulcers. \$1 and \$2 a bottle as dealers or delivered. Book "Evidence" free.

W.F.YOUNG, P. D. F., 218 Temple 21, Springfield, Book

your father storming about so? Daughter-Oh, Dick's trying to raise the wind again.

The first electric plant within the Arctic circle will erected at a mission at Point Hope, Alaska, the power being supplied by a windmill.

tell you so.

## THOUGHT SHE **COULD NOT LIVE**

Restored to Health by Lydia E. Pinkham's Vegetable Compound.

Unionville, Mo.—"I suffered from a female trouble and I got so weak that I could hardly walk

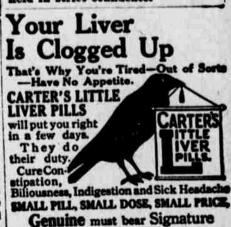
across the floor without holding on to something. I had nervous spells and my fingers would cramp and my face would draw, and I could not speak, nor sleep to do any good, had no appetite, and everyone thought I

would not live. Some one advised me to take Lydia E. Pinkham's Vegetable Compound. I had taken so much medicine and my doctor said he could do me no good so I told my husband he might get me a bottle and I would try it. By the time I had taken it I felt better. I continued its use, and now I am well and strong.

"I have always recommended your medicine ever since I was so wonder-fully benefitted by it and I hope this letter will be the means of saving some other poor woman from suffering."-Mrs. MARTHA SEAVEY, Box 1144, Unionville, Missouri.

The makers of Lydia E. Pinkham's Vegetable Compound have thousands of such letters as that above - they tell the truth, else they could not have been obtained for love or money. This medicine is no stranger – it has stood the test for years.

If there are any complications you do not understand write to Lydia E. Pinkham Medicine Co. (confidential) Lynn, Mass. Your letter will be opened, read and answered by a woman and held in strict confidence.

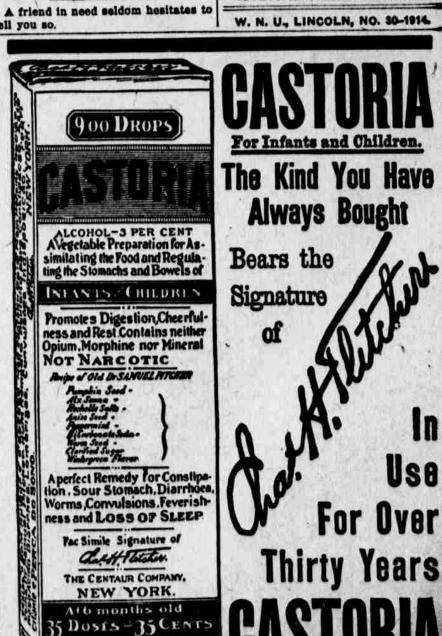


THICK, SWOLLEN GLANDS that make a horse Wheeze, Roar, have Thick Wind reduced with **A BSORBINE** 

also any Bunch or Swelling. No blister, no



W. N. U., LINCOLN, NO. 30-1914



waranteed under the Fooda

Exact Copy of Wrapper.

Most Precious Possession.

cle, I feel that health is the only bulling praise or dispraise.—Selected. wark upon which everything we prize in intellectual culture and religious perfection can ever be reared.-G. Stanley Hall.

Power lies outside of it, and entirely dress, and, having reached what he When I see about me, in the fields independent of it, in all truly valuable considered the psychological moment, of intellectual attainment and culture, lives. Tennyson, the poet, was also said: "I'm afraid I've kept you too wall crack moisten with vinegar inin the walks of business and in fam- the practical man when he remarked, long." Whereupon a voice replied, stead of water, which will make it ily life, so many disasters and trag- "I think it is wisest in a man to do edies long drawn out, of failing health his work in the world as quietly and and collapse of nerve, brain and mus- as well as he can, without much heed-

Could Stand It Longer. dressed an audience which might have is complacent to all my movements, been much larger without taxing the and I only feel its presence because ties faithfully performed, of self de-Praise.

Praise is of no use as a mainspring. rally, he was willing to curtail his adfriends are the same thing.—Hugo. love and duty.—Emerson.

"Go on, it's still raining."

Old Coats and Old Friends. gether. It has assumed all my wrink- used. les, does not hurt me anywhere, has A lecturer one torrential night ad- molded itself on my deformities, and

more like putty. Work it in the gap and smooth with an old knife. It will not then harden before you have My coat and I live comfortably to time to apply it as when water is

Character is made up of small du-