

"Soldier's Farewell," the national hymns of this and other countries and a few of the old religious songs that were beloved by our grandfathers and great-grandfathers?

We do not know how Ed Howe is fixed financially, hence do not know how long he can stand the strain of carrying a big band. But we hope he is worth enough to keep it going for years on end. His ambition is the most laudable one we have heard about in many years.

### **ONLY ONE MAN KILLED!**

"Only one man killed" is the announcement of the results of the automobile and motorcycle races at Indianapolis this week. And when the crushed body of the reckless driver was pulled from under the wreck of his machine, the speed crazed crowd sat still until the body was taken from the track. Then the people yelled for more races, evidently hoping to see another man or two killed. Every now and then we read a few lines about the way Nero flung Christians to the lions or burned them at the stake, and we throw a fit or two of horror and wonder how such things ever could be. Then, we pause and think. After all, is the average American crown any less bloodthirsty than the crowd of Nero's time? The more likely an exhibition is to result in the death of a few participants, the bigger the crowd that will assemble to see it. Yet we boast of our rapid strides in civilization.

### **MEMORIAL DAY**

I love the beautiful custom of strewing flowers above the graves our dead on Memorial day. I hope the custom will find increasing favor as the years go by, until the time shall come when every grave everywhere, will be covered with sweet blossoms.

But I think even more of the growing custom that puts flowers in the hands of the living while they are able to see their bright hues and smell their fragrance. A single bouquet in the sick room is worth more than a florist's stock on the grave. Let me never forget the graves of the loved ones who have gone before, but let me not remember them to the exclusion of the loved ones who are still with me. Teach me to give flowers and kind words to those whom I meet every day.

### **HINTING AT THE REMEDY**

Following is the report of the taxation division of the Nebraska Rural Life Commission, submitted at a meeting of the commission last Monday evening in Lincoln. It is significant in that it gives a hint of the rural solution of the revenue problem—the single tax. This report should be carefully studied:

"That our present system of state, county and municipal taxation is crude, ineffective and inequitable in that it offers abundant opportunity for evasion of taxation on intangible property, espe-

cially in the towns and cities, where such property is of a character to be easily concealed from assessment, the owners thereof being thereby enabled to evade their just proportion of taxation.

"That the necessities of the public revenues require temporary and artificial equalization of assessments which are largely influenced by the evasion of taxation on intangible property and that this evil is particularly prominent with reference to the larger cities of the state.

"That there is not and cannot be under our present constitutional restrictions an adequate and equitable classification of property for purposes of taxation.

"That it appears as prima facie true, and, we believe, susceptible of proof from the records of taxation, that the owner of farm property is compelled under the present system to bear an undue and inadequate portion of the burdens of taxation, particularly as to personal property, and compared with the owner of similar classes of property in the towns and cities.

"As an indication of the state of facts which appears to exist with reference to evasions of tax on personalty we append to this report an abstract from the grand assessment roll of 1910 as shown in the biennial report of the auditor of public accounts; this statement shows the assessed valuations on common items of personalty and realty in the counties of Lancaster and Howard, these counties being chosen for comparison as typical urban and rural counties. This abstract shows in brief that the relation of assessed realty values in the urban county of Lancaster is in the ratio of six to one as compared with the rural county of Howard, while the relation of assessments on personal property in Lancaster is four to one in Howard.

"It requires but a superficial examina-

## **COUNTY JUDGE P. JAMES COSGRAVE**

P. James Cosgrave, candidate for nomination for district judge, was born in Wilkesbarre, Pa., on June 28, 1871. He came to Lincoln in March, 1884. In 1889 he graduated from the Lincoln high school, and in 1891 from the Ann Arbor law school with the degree of Bachelor of Laws. He took a post graduate course in the same school and in 1892 received the degree of Master of Laws. He returned to Lincoln and began the practice of law and continued therein with signal success until the breaking out of the Spanish-American war. He went to the Philippines as first lieutenant of D company, First Nebraska, served throughout that war and the Filipino insurrection, and on June 7 was promoted to a captaincy and assigned to I company, recruited at Bennet, Neb. Returning to Lincoln after his service as a soldier he resumed the practice of law, and in 1902 was elected police judge of Lincoln. He had no opposition for reelection to the second and third terms.

tion of this abstract to show that in both counties the returns of personal property is scandalously insufficient, the apparent showing being that the city man can dodge his taxes with more dexterity than his country neighbor."

### **IN THE DIM FUTURE**

Naturally we of Lincoln would rejoice if we had a union depot into which the trains of all roads entered. But what's the use of wasting time dreaming about it. The Rock Island will never give up its juicy snap. And there is really no reason why the Northwestern and Missouri Pacific should give up what they have. We want the Union Pacific to get out of the lowlands, and it seems to have a golden opportunity, offered by the Burlington. If the Union Pacific will run its passenger trains into the Burlington station, as it may if it so desires, we will have all the depot facilities we really need. Of course a real union depot would be a mighty fine asset, but we'll get a lot of good things before we get that one.

### **ACCENT ON THE "SHAM"**

Attorney General Wickersham, retained by the United States to prosecute trusts, among other duties, admits that he has received at various times handsome fees from the sugar trust, the steel trust and other combines. "But that was before I became attorney general," coyly remarks the official. With this information at hand we can understand why Wickersham advised the government to accept \$2,000,000 from the sugar trust in settlement of claims for underweighing and undervaluation amounting to ten or fifteen times that sum.

In October, 1907, he was appointed to the position of county judge to fill the vacancy caused by the death of Judge Waters. He was elected the following month and re-elected without opposition two years later.

Judge Cosgrave has demonstrated his ability both as police judge and in the more arduous position of county judge. In the latter capacity he has established a record that proves him fitted for higher judicial honors, and his experience as county judge has been a splendid school. He is married, has two children and is a homeowner and taxpayer. His record as a citizen is above reproach, and he enters the campaign with the knowledge that he has a host of friends behind him to push his candidacy along. Young, virile, self-poised and free from all entangling alliances and influences, Judge Cosgrave is peculiarly well fitted for the district bench, and his election will be an evidence of the good judgment of the voters of Lancaster county.