

The Nebraska Independent.

VOL. XII.

LINCOLN, NEBRASKA, DECEMBER 6, 1900.

NO. 22.

AUSTRALIAN LAND TAX.

Similar to But Differing From the Henry George Theory Improvements Not Taxed.

Most of the tax laws of Australasia are neither novel nor worthy of especial consideration, but the colonies have one tax law, different from any in America, which, owing to its extensive adoption, prospective extension and radical departure from other methods, may properly be called the Australasian land value tax. It is a law taxing land according to its value, excluding all personal property and improvements therefrom. It draws a sharp, clear line of distinction between the products of labor and capital as a source of public revenue and the unearned increment of rental values of land. Such a tax, therefore, is not in any degree derived from wages, nor from the natural increase of capital, but comes wholly from ground or land rent, excluding all improvements. It is a tax on the privilege of owning social values, which are not produced by individuals, but which spring up, increase and decrease with the existence, condition and growth of society and the character of its government. In short, the Australasian land value tax is simply a tax on the benefits and privileges which governments confer on owners, in exact proportion to the benefits so received; in other words, the application of the betterment principle, that the owner of the property benefited by law should bear the burden of paying for the benefit so received. It is in no way a class tax, anything which all in proportion to the benefits received from the existence and growth of society and government. It is not a tax on the area of land, but rests on city lots and on all land according to its value and irrespective of its size. The Australasian system does not interfere with nor tax any industry in any of its processes, nor anything which industry produces, but leaves them free from any fines or burdens of government, thus giving to each and every industry equal and impartial encouragement and protection. It is not a general property tax nor a real estate tax, as both personal property and improvements are exempt under its provisions. In fact, there is no direct taxation of personal property in any of the Australasian colonies, nor any constitutional or other restrictions on the power of the legislatures to establish or enlarge the land value tax.

Several of the Australasian land tax laws are very defective, both in principle and in their administration. Some of them being graduated and some having exemptions and other defects. However, not all of these laws are thus defective, and efforts are being made to remedy the defects and perfect the laws.

The Australasian land value tax is not the same as the single tax, and must not be confused therewith. The single tax is not in operation in any of the Australasian colonies. The single tax is a philosophy and covers the question of political economy, while the Australasian land tax is simply a small value tax in practical operation. The single tax would abolish all other forms of taxation and raise all public revenues from one source, while the Australasian land tax is only one of many kinds of taxes. None of the colonies derive their entire revenue from the tax, but on the contrary the greater portion of their revenues are raised by other tax laws. The Australasian land tax does not abolish private property in land, and only converts into the public treasury a small proportion of the rent of land. In short, it contains only a small part of the single tax idea. The great majority of the advocates and supporters of the Australasian law have made but little, if any, investigation of the single tax and some of them violently denounce it. Having been formulated and placed on the statute books of New Zealand before "Progress and Poverty" or any of the principal works of Henry George were issued, this law does not owe its origin nor its original establishment to the books of George. In fact, it owes its origin to the failure of all other systems of taxation, to the work of Sir George Grey and other New Zealand statesmen, many of whom were students as those of John Stuart Mill and Judge Thomas M. Cooley. Its subsequent establishment and progress has been greatly aided by Henry George and his disciples, and it is significant that since "Progress and Poverty" has been known to the world no land value tax law has been repealed. The Australasian land value tax is not a law of the commonwealth of Australia, but is a law of the several states or colonies, and can be fully adopted by any of the several American states, while the single tax could not be put into full operation here without an amendment to the federal laws and constitution. While such is a tax on land values exclusively, still to identify the Australasian land tax with the single tax is to do great injustice both to the philosophy of George and to the existing law.

The experiences of Australasia prove that the constitutional barriers against change in our tax laws are unwise and unnecessary. In order to prevent any extreme or violent changes in fact, without any constitutional restrictions on the power of parliament concerning taxation, only the most gradual and conservative changes have been or are likely to be made. If our constitutional restrictions are likewise removed or modified, changes can then be made in a gradual and conservative manner; but if they are retained until public sentiment is thoroughly aroused, they may then be suddenly swept away and a much more radical and far-reaching tax established. Gradual reforms are conservative safety valves. The conserva-

tive method of the colonies, permitting gradual relief, would prevent the establishment of the single tax by a constitutional amendment or by any other sudden method. Gradual and conservative action is only possible when public passion is not aroused. The sense of wrong is growing among the American people, and liberty of legislative action in the several states is the surest safeguard against violence.

THE CHINESE PUZZLE

The Powers Have a Yellow Elephant Upon Their Hands and Not One Wise Enough to Tell What to Do With Him.

The diplomats who have been trying to manage the Chinese affair are discouraged. One of them says: "The people, both in Germany and France, are unable to perceive how any prestige or gain is likely to result from the present situation. The French minister said China was too poor to pay any indemnity, and yet the allied powers are represented as demanding \$600,000,000. If no indemnity can be paid, the only alternative is to take it out in territory, and this will be certain to precipitate a general war, the horrors of which cannot be imagined. It is useless to generalize about the Chinese puzzle. The actual situation must be faced, and it is as uninviting as any that has ever confronted civilization. There are 400,000,000 of the Chinese, and to subdue them so as to make the country safe for commerce and travel would require many years and an immense expenditure of men and money. If they would fight like other races it would not be so difficult, but they have an aggravating habit of breaking out only in spots where there are no troops to oppose them. They quiet down and disappear in front of the foreign soldiers, and pop up suddenly at some other point which is unguarded. They can continue this sort of thing indefinitely. It was thought that Russia had conquered Manchuria. Recent reports indicate that the Chinese rose up in the rear of the Russian troops, and Russia may have all of its work to do over again. Nor will the plea of trade hold any longer as a justification for prolonging the Chinese muddle. It is conceded that the Chinese trade is practically dead, and a continuation of the warfare against the Chinese is not the way to revive it. The allies have an elephant on their hands, and they may be as anxious before long to get go as was the man who held on to the bear's tail."

Profits of Two Trusts

Much comment has been made upon the remarkable appreciation in values of Standard Oil shares, which have risen from \$50 per \$100 share in June to over \$700 at present. The Standard Oil company makes no public statement of its profits, but they must be large when the 50 per cent dividend paid this year are considered. Such profits seem fabulous, but are explained by the fact that it has a virtual monopoly of the oil trade, which enables it to fix its profits at any figure its management deems proper.

The J. & P. Coates trust is about the equal of the Standard Oil. It has a capitalization of \$10,000,000 in 6 per cent preferred shares, \$30,000,000 in 4 1/2 per cent debentures and \$15,000,000 of ordinary shares, on which 4 per cent was paid in dividends in 1899 and 50 per cent for the year ended June 30 last. These ordinary shares, or common stock, as we may here, have a par value of \$10 and market value of \$85. Standard Oil certificates are thus still a good way behind the Coates common stock in appreciation, though the dividends paid this year are about the same. The Coates company has steadily increased its earnings from \$540,000 in 1894 to \$2,225,000 in 1900. Its dividends in the same space of time have been advanced from 8 per cent to 50 and its reserve has increased from \$200,000 to \$1,750,000. It will be hard for Rockefeller to beat this.

It will be noticed that these two monopolies, whose records have probably never been equalled, deal in the commonest and most useful commodities.

Can't See Why

Mr. Chas. Norwood of Stanley county on his return from Sioux Falls, where he had taken a large bunch of cattle, was interviewed by the Sioux Falls Press on his return last week. He said he had been shipping cattle for eight years and sold at a lower price this year than ever during that period. His steers averaged 1,200 pounds and he received a cent a lb. less than for the same grade at this time last year, a difference of \$12 a head on his steers. "I don't see why beef cattle should be much lower when dressed beef is rising in price all the time," said Mr. Uordvald. The reduction at this time is certainly very significant. The price of dressed beef is two cents a pound higher than it was a year ago; cattle a cent lower. There isn't any meat trust, because Mark Hanna said so, and that being the case, cattle being a cent lower and dressed beef two cents higher, is truly a very puzzling question for the republican cattle man to decide.

A Birdless World

A French naturalist asserts that if the world should become birdless man would not inhabit it after nine years' time, in spite of all the sprays and poisons that could be manufactured for the destruction of insects. The insects and slugs would simply eat all the orchards and crops in that time.

GOVERNMENT IRRIGATION

The Congress Recently Held in Chicago Was a Great Success—75,000,000 Acres of Arid Lands Its Idls.

The holding of the national irrigation congress in the east, as it turned out, was a wise move. The people of that half of the country have had the subject of national irrigation brought home to them in a manner not otherwise possible. The far-reaching importance of the problem has been presented to them and a genuine interest has been awakened. Instead of finding opposition in the east, the congress found that eastern men of prominence were more than interested in a proposition which promised an increased western population of millions of people.

As the "enemy's country" has been invaded, the myth of eastern opposition faded away and its people are found to be anxious to see inaugurated a national policy of western land reclamation. The western delegates went home with the feeling that they have the hearty support of eastern interests in securing action which will open to settlement a half a continent, capable of supporting fifty million people. They cannot but feel that this support is growing; that it is developing into a great movement; that many people are realizing that national action would mean such a western development as would increase the national wealth beyond measure.

The time seems fully ripe for the west to take a firm and decided stand on the question of national irrigation and something great may be accomplished at once. Why not? It is as if right that congress should appropriate money for storage reservoirs as for river and harbor improvements. The building of storage reservoirs would obviate the necessity for much river expenditures, would help navigation, and the home building area of the irrigated lands would be vastly increased. And now if the west makes this demand the east will back it up, for the benefit would not be local.

Every western paper is interested in seeing this development accomplished. What would be the result of an appropriation of eight or ten million dollars spent annually in the west in irrigation construction? The immediate stimulation would be enormous and the future benefit greater. This policy should be inaugurated and the western press should urge it with one voice. It is a national matter; it can be productive only of great good; the east is responsive; with the west aggressive, it is time to work. The opinion at Washington that \$40,000,000 will be appropriated by this congress for river and harbor improvements. Of this the western half of the United States will get, judging by previous records, a couple of million or so. Whatever are her possibilities, it is not contended that the west is important or influential in the east. She has not yet the dense population; but why should she not get at least a fair share of this great appropriation? Why should she not get a fourth of it, to be applied to the building of great storage reservoirs to be filled with flood water for use in irrigation, and a system of canals and ditches?

The government is spending large sums in aiding in the development of foreign trade and the opening of foreign markets for American manufacturers. It is believed that we should push our goods into every market of the world and sell them. The belief is also gained that a government should also develop its home market for American products and manufacturers. This it could do by reclaiming the 75,000,000 acres of arid land and settling them with thousands of industrious home-builders. Eastern merchants are more than willing to see such a thing undertaken. The west should take the initiative.

The telegram sent by the national irrigation congress at Chicago, urging upon President McKinley the importance of the irrigation and forestry problem and requesting him to in turn urge upon congress the advisability of some definite action, has done more to direct public attention to these important national questions than any other one thing. The telegram was as follows: "To the President: The ninth annual session of the national irrigation congress now in session in the city of Chicago, respectfully urges that in your message to congress you call attention to the national importance of the preservation of our forests and of the extension and conservative use of the forest preserves, and further that you emphasize the need of national action to store the flood waters that now go to waste."

"Save the Forests and Store the Floods" proved a popular motto at the Chicago irrigation congress. Its sessions bore a marked atmosphere of thoughtful consideration of how these great objects could be accomplished and a general spirit of harmony and co-operation pervaded the atmosphere. Much satisfaction was expressed at the growth of the national irrigation sentiment in the east and the interest and active co-operation afforded by eastern business men.

Great as is Chicago, with her people equalling in numbers a third of the entire population of the western half of the United States, yet the national irrigation congress was recognized as the exponent of a national movement and caused no little local and general comment. Chicago newspapers devoted their columns to its meetings and Chicago's largest business men attended them. The great problem of the reclamation of the millions of arid acres was recognized as its true value and the incalculable benefits to result, appreciated. The national standing of the national irrigation question is an assured fact.

The following resolutions were

adopted by the national irrigation congress, November 24, 1900:

"We hail with satisfaction the fact that both of the great political parties of the nation in the last campaign declared in favor of the reclamation of arid America, in order that settlers might build homes on the public domain, and to that end we urge upon congress that national appropriations commensurate with the magnitude of the problem should be made for the preservation of the forests and the reforestation of denuded areas as natural storage reservoirs and for the construction by the national government as part of its policy of internal improvement of storage reservoirs and other works for flood protection and to save for use in aid of navigation and irrigation the waters which now run to waste and for the development of artesian and subterranean sources of water supply.

"The waters of all streams should forever remain subject to public control and the right of the use of water for irrigation should inhere in the land irrigated, and beneficial use be the basis of measure and the limit of the right.

"The work of building the reservoirs necessary to store the floods should be done directly by the government under existing statutes relating to the employment of labor and hours of work and under laws that will be to all American citizens a free and equal opportunity to get first employment, and then a home on the land.

"We commend the efficient work of the various bureaus of the national government in the investigation of the physical and legal problems and other conditions relating to irrigation and in promoting the adoption of more effective laws, customs and methods of irrigated agriculture, and urge upon congress the necessity of providing liberal appropriations for this important work."

Porto Rico's Status

United States Judge Addison Brown decided last week that Porto Rico was not a foreign country. The case was brought by Joseph Bigley, Christian Huus and Thomas Torgeson, pilots, against the New York and Porto Rico Steamship company and others, for pilotage fees for services offered and rejected for the steamship Ponce and the schooner C. F. Whittier in June last.

It was understood that the libellants were entitled to \$17,188 provided it was found that the vessels were bound to or from a "foreign port" and were not "engaged or employed in the coasting trade." In his decision Judge Brown says: "It is evident that Porto Rico, since the cession of the island by Spain to the United States, is not a foreign port, as the subject solely to the freight and dominion of this country." This wipes out pilotage charges and the judge therefore dismisses the libels with costs.

Reverse Their Verdict

In the Attic commonwealth, the poet or orator might with impunity bring the most illustrious names on the stage for derision or denunciation; but none was bold enough to ridicule or asperse the Athenian people. This reverence and faith respecting the American people are mine. I know that they are just and patriotic. Even if McKinley's war, and the agonizing, medical wound inflicted on the republic by McKinley's unconstitutional acts; and, if it is possible, could repress all humane promptings at sight of the mournful procession of transports from Manila, laden with the dead, the maimed, the diseased, the insane soldiers of McKinley's war, and the agonizing, leave-taking between parents and sons, husbands and wives, as each one of these same transports sets sail on our ports for that land of doom; yet, if all voters knew that this awful conflict, with its apparently endless train of horrors, was deliberately precipitated by their president, through a proclamation issued without the knowledge of the United States senate, and that when the people, astounded and shocked at the awful consequences of this secret declaration of war by the president, at this sudden change from peace and amity with our allies to mutual hatred and slaughter, eagerly inquired the cause, their vehement and unctious chief magistrate told them that these horrors were the direct result of an act of God, I think this would cause them to reverse their verdict.

Yours for the republic of the fathers,
DE WITT C. BOUTON.
Ithaca, N. Y.

Each Gang of Thieves

The United States has purchased from the inventor a new machine gun, more deadly than the Gatling, Nordenfeldt or Maxim. It is well to be prepared, because selfishness has ascended the throne of power in this country, and many of our men are betting their prayers for a new gang growing out of "entangling alliances."

The Nebraska Independent offers the sensible suggestion that fusionists do not rake republican chestnuts out of the fire, with obstructive tactics. Both Lincoln and Washington will be the respective scenes of many gross purposes this winter. The selfish interests that combined to give the republicans such a sweeping majority, cannot control the conscience of all of them. The very strength they possess will make some bold and some cautious. Each gang of thieves will want to have their own gang recognized, but will want others to hold back in order to save the party.—Butler County Press.

NEW ZEALAND TAXATION

The New System Has Proved so Successful That It is Now Endorsed by the Whole Population.

The last Colorado legislature appointed a commission to investigate the subject of taxation. Some of the members of the commission went to Australia and New Zealand to make an investigation of the new land tax that has been in operation there for some years. This system, while in some respects similar to the propositions of Henry George, yet in many ways differs from it. It is called the Australian land tax.

The first local body in New Zealand, or in the world, to adopt the Australian land tax by a vote of the people was the little city or borough of Palmerston North, situated in the North island of New Zealand and containing about 6,000 inhabitants. Palmerston North adopted this law March 17, 1897, by a vote of 402 to 12. Since the adoption of the land tax for municipal purposes Palmerston North has had much growth and prosperity. So successful has the law operated that land values have increased more than sufficiently to compensate even the owners of unimproved land for their additional taxation, while other land owners have had their taxes correspondingly reduced. The great advantages, benefits and simplicity of the law are commended by all.

The town clerk of Palmerston North wrote the following letter to the Colorado commissioner, explaining the result of the tax in that town.

"Sir: The method of making the change (from the former to the land tax system) was simplicity itself, for as at all times, the valuation of the land and improvements has been separately stated and the rate made on the aggregate, it was only necessary to rate the former alone, increasing the rate to such an amount in the pound as would produce the revenue required. At the time the change was made a considerable depression existed in the colony, price of produce was low and speculation in land had virtually ceased. From this borough a considerable portion of the floating population had been attracted to the gold fields in Auckland, and many houses were tenanted. No doubt it was a boon to the owners of these houses to know that they had not been deriving no advantage, and this may have assisted in bringing about the change. For the last few years, however, matters have been very different; building has been going on steadily and very few vacant houses are to be seen. I do not claim that this is entirely due to the new system of rating, but I think that it has been a considerable factor, the knowledge that additional improvements formerly meant additional rates to the individual having had, no doubt, a deterrent effect. Two of the principal objects which the supporters of the measure had in view were, first, to encourage thrift by taking off the tax on industry, and discouraging the holding of unproductive areas for increased value, caused by improving neighbors. The fact that 200 additional buildings have been erected during the past three years, as against fifty erected in the previous three years, immediately preceding the change in the incidence of taxation, would seem to point to a realization of the first object, whilst an instance or two culled from the rate book, evidently suggests that the further object in view is being attained. It must be borne in mind that to obtain a revenue from rates imposed only on the unimproved value of land, equal to that derived from the capital or improved value, the amount in the pound must be raised, thereby increasing the payment of owners of unimproved areas in equal ratio to the decrease of the amounts paid by the owners who utilize their properties. The effect in the instance in quote, which was taken from our books, is as follows: An owner of some 200 acres, paying a rate under the former system of \$125 per annum, pays under the new system \$210, but during the past few years has reduced his holdings by disposing of fifty acres in small lots, and which have been improved whilst area having a frontage of 2,576 feet, paying a rate of \$175 under the old system, increased to \$250 under the new, has been reduced within the same period, by sale of building allotments, to exactly one-half. Other owners whose rates have been increased in the same ratio are now cutting up in a similar manner, and by the construction of streets through the blocks, are making the properties, even on the unimproved basis, a greater source of revenue to the borough than formerly. In this connection I may quote a few examples, showing how the new rating system affects owners of property when the principal value is in improvements and the reverse.

"A. Amount of rate when charged on capital or gross value.
"B. Amount of rate when charged on unimproved values only.
"1. One-half acre with five buildings. A, \$73.06; B, \$24.06.
"2. Two-fifths acre with dwelling house. A, \$19.29; B, \$5.77.
"3. One-third acre with dwelling house. A, \$34.08; B, \$26.91.
"4. One-half acre with dwelling house. A, \$25.68; B, \$18.47.
"5. One-half acre with dwelling house. A, \$9.08; B, \$4.10.
"6. Two and one-half acres with gas works. A, \$160; B, \$34.72.
"7. One-half acre, unimproved. A, \$19.60; B, \$29.68.
"8. Four and one-half acres, unimproved. A, \$9.52; B, \$14.06.
"9. One acre, unimproved. A, \$9.89; B, \$14.45.
"10. Two-fifths acre, leasehold in grass. A, \$4.08; B, \$6.12.

"1. Eight acres, leasehold in grass: A, \$31.77; B, \$46.87.
"2. Five acres, leasehold in grass: A, \$24.76; B, \$30.87.

In the above examples separate rates, such as water, gas, etc., are not included, as these are still as heretofore, based on the annual or rental value. This is considered by many a weak spot, and the act will probably be amended in this particular when it is more generally adopted. Another phase of the question may be pointed out, although it refers more particularly to administration, viz: The greater ease of arriving at values and also the greater probabilities of an equal valuation, as owing to improvements being eliminated, the only matters to be taken into consideration are that of quality of land in country districts and of situation in towns, thus considerably reducing the scope for vagaries of valuers or rife when other accessories have to be taken into account. I have the honor to be, sir, your obedient servant,
"ROBERT N. KEDDING,
Town Clerk.

"Certified to by the mayor, under the seal of the borough."

THE RACE QUESTION

It Will Be Solved by the Poor Rather Than by the Rich—A Step Toward It Made by Organized Labor.

What ever disgust one may sometimes feel for the action of local unions of organized labor, there is one thing that must be said. Whenever the federation of labor or any of the larger bodies speak, their utterances are always sound, and conservative. The wisest have feared that in the near future there would be bloody conflicts between white and colored labor. The habit that corporations have of sending to the south and importing colored laborers to take the place of white men with whom they have differences is a direct provocation to a race war. This practice has become a very serious menace to white labor in the north and the most serious results have been anticipated. The labor unions have taken hold of the matter and their solution is so wise, just and commendable that it will receive the indorsement of the best men of both races, as well as that of true statesmen and philanthropists everywhere.

The Chicago federation of labor last week issued an appeal to the colored workmen of the country, asking them to join hands with the white workers through the trade unions, so that labor might unite in demanding better conditions. The appeal follows: "The frequency with which unscrupulous employers of labor are of late supplanting white men by their colored brethren in times of industrial trouble is a question of the most serious moment to the wage-earners of this country. In calling attention to this state of affairs, it is not our intention to arouse sentiment which might lead to race prejudice, or a race war, which would be deplorable in its results, but rather in a friendly spirit lay before our colored brothers a statement of facts which we hope may convince them of their error.

"I do not ever condemn them, believing they are most justly entitled to our sympathy and support. In the slavery days, now happily gone by, when the traffic in human flesh and blood remained a blot on our civilization, the negro was unable to free himself from the bondage. His white brother, unscrupulously, being used to try to drag the white man down to a level lower than was the negro's before he was freed from slavery.

"It is to remedy this that we appeal to him to welcome him into our fold, to elevate him to our standard and to better his condition as well as our own. The trades-union movement knows no race or color. Its aim is the bettering of the conditions of the wage-earner, whatever his color or creed. In this spirit we appeal to the colored workman to join with us in our work. Come into our trades unions, give us your assistance and in return receive our support, so that race hatred may be forever banished and the workers of the country may be united in a solid phalanx to demand what we are justly entitled to—a fair share of the fruits of our own industry."

All Alike

The case of Professor Ross calls to mind the case of Professor Emerson, the case of Professor Bemis, the case of Professor Andrews and many others. They were all most unfortunate. It is too much to expect of human nature to believe that the teachers in our universities and colleges are uninfluenced by the treatment given these men by those who control the engagement and promotion of professors and instructors.

No one can talk among the common people about our educational institutions without finding out that they lack confidence in the honesty of the views which the scholars in these institutions express on all social and economic subjects. Those at the head of our colleges and universities cannot afford to disregard this lack of confidence. It lessens in a dangerous way the influence for good that they wish to exert in our country. And who can doubt that the dependency of our universities upon the generosity of millionaires for their endowments tends to keep these institutions inert and apathetic towards the dangers of plutocracy.—Ithaca Democrat.

MORMONS ON TOP

The Tie up of the Mormon Bishops With McKinley Causes the Opponents of Polygamy in Utah to Disband.

A dispatch from Salt Lake City, Utah, which has been published without contradiction in all the eastern papers, says: "The secret influences brought to bear by the dignitaries of the Mormon church in the late election will probably cause the dissolution of the democratic party in Utah. A meeting of prominent democrats was held to discuss the matter on Tuesday, and the sentiment in favor of disbanding was practically unanimous. It has been charged here and never denied that apostles and bishops of the Mormon church told the members of the organization that the first presidency desired Utah to go for McKinley."

"The democratic meeting was attended by representatives of the state, city and county committees. National Committeeman Dunbar was also present. The church influence matter was freely discussed, and all agreed that the first presidency could switch the state at will into an opposition column. As the church has nearly always manifested a leaning to the republicans, the democrats decided that it would be unwise and inexpedient to maintain their organization further. A committee was appointed to draft a letter to the democrats throughout the state, covering the question fully. It is likely that convention will be called, and it now seems sure that the democratic party, as a party, will soon cease to exist in Utah."

With the powerful influence of the republican administration to back it, Mormonism will become more powerful than ever. There will be no force arrayed against it. The plutocratic churches of the east have become so corrupt, that an intimation from the millionaire pew-holders will be enough to keep them and their high-salaried bishops and ministers silent. The concentrated capital of the east has corrupted everything. If these churches uphold polygamy under the United States flag in the Sulu islands, they will also uphold it in Utah at the demand of plutocracy. All that the decent people of the nation can do is to stand by the homey virtues taught to them by their fathers and mothers before the days of McKinley and wait for the coming of the day of the Lord.

The Happy Land

Recent reports from New Zealand indicate that that is very nearly the happy land of Canaan of which we used to sing, especially for the people who work. There is an eight-hour day, they have a system of taxation that oppresses nobody and make all pay according to their ability, under which prosperity reigns. Having done that much they started out in a new direction and took a hand in the distribution of estates. It is another of those "shameless attacks on the sacredness of property" under which New Zealand seems to thrive. It had long been a scandal in the eyes of advanced thinkers that cases had arisen in which a man, generous enough in youth and middle age, had grown unfeeling and "cranky" with age, and had left his property by will in the most unfair manner to public charities or to government over and above the family who were left to starve. Often the money or property had been accumulated as much—or sometimes more—through the efforts of a devoted wife as through the industry of the man, yet by a stroke of senile pen she and her children could be deposed from a throne of luxury and the world while others enjoyed that fortune. Of course the conservatives were horrified at the divine right of a man "to do what he will with his own" being taken away, but common sense prevailed. The broad social argument was, "Why should the citizens be taxed to provide subsistence for the family of a man who has willed his property to strangers at death, or to his own relatives, excluding his widow?" So the law has been passed to the effect that out of the estate of a deceased person the supreme court can order an adequate provision to be made for the proper maintenance and support of wife, husband or children, and no mortgagee charged by assignment will be held valid till such provision has been made.

Holt County War Tax

During the period of McKinley prosperity or a part of it the people of Holt county have paid about \$70,000 in support of an imperial and extravagant form of government over and above the usual tax levies. This has been paid by and through the stamp act on notes and mortgages filed in the county clerk's office. This amount could easily be doubled by including stamps on checks, contracts and other documents coming under its provisions. There has certainly been no less than \$150,000 paid for revenue stamps in Holt county since July 1, 1898. Had McKinley called a halt on the war when the treaty of peace was signed the stamp act would have been unnecessary, but he says that the war of coquet, rapine and murder shall go on and the people over our broad land of the free are paying dearly for the slaughter.—Holt County Independent.

FOR SALE—NEWSPAPER

The only populist paper in a good county in northern Nebraska for sale at a bargain. The county is populist and the paper is the official county paper. The best reasons for selling. But little cash required. Address People's Party Paper, care of The Independent, Lincoln, Neb.