

# The Nebraska Independent.

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## A TAX REVOLUTION

The Corporations in Illinois Will Hereafter Pay Taxes on the Value of Their Property the Same as Other People

A decision of the supreme court of Illinois will hereafter prevent the great corporations in that state from evading their just share of the taxes which for years they have been permitted to do. The populists have always asserted as a maxim that all property should be taxed equally according to its value, but the corporations sided by the republican party to which they so liberally contribute, have made the poor pay most of the taxes while they went free. The home of the workman is taxed according to its value, but the value of the franchise and stock in great money-making institutions has not. According to this decision every corporation in the state of Illinois will be taxed on its capital stock and franchise assessed at a fair cash valuation based on market values. The Chicago traction, gas, electric, and other vast public utility corporations must be assessed fully on their stock and their franchise rights. This means an order from the state board of equalization that these properties be added to the tax list.

The foregoing is the substance of the decision handed down by the Illinois supreme court at the instance of the Chicago teachers' federation. It is regarded as the most important decision ever made in Illinois affecting the taxing of corporate interests. By this decision, concurred in by every member of the supreme court, it is estimated that from \$200,000,000 to \$350,000,000 will be added to the assessment lists of Cook county. The city, the county, the drainage board, and the public schools will have their coffers satisfactorily supplied with funds should existing laws not suffer alteration.

Twenty-three Chicago and Cook county corporations were specifically mentioned in the plea for mandamus filed by the teachers' federation. Their demand that \$250,000,000 be added to the taxable property values for 1900 and assessed against these corporations has now been approved and served on the state board of equalization. These corporations mentioned were:

Stocks and bonds.	Value
People's Gas Light and Coke company	\$65,028,271
Chicago Telephone Co.	12,250,000
Chicago Edison Co.	12,764,650
Chicago Consolidated Traction Co.	21,750,000
Chicago City Railway Co.	38,419,500
West Chicago Street Railway Co.	26,840,730
North Chicago Street Railway Co.	22,484,800
Chicago Union Traction Co.	17,210,000
Chicago Electric Traction Co.	2,597,000
Chicago Jefferson Urban Transit Co.	2,208,000
Cicero and Provident Railway Co.	4,052,000
Evanson Electric Railway Co.	1,130,000
North Chicago Electric Railway Co.	2,868,000
North Side Electric Railway Co.	1,305,000
Ogden Street Railway Co.	2,750,000
Chicago North Shore Street Railway Co.	1,325,000
Chicago Electric Traction Co.	2,500,000
Chicago General Railway Co.	1,838,850
South Chicago City Railway Co.	3,166,800
General Electric Railway Co.	5,500,000
Chicago Passenger Railway Co.	1,740,000
Chicago West Division Railway Co.	11,882,500
North Chicago City Railway Co.	5,750,000

This decision not only affects Cook county, the county in which Chicago is situated, but the whole state and will take a heavy burden off from the shoulders of labor and place it where it of right belongs. It will give a stimulus to all kinds of legitimate business.

That sort of a law ought to be enforced in every state of the union. Wealth for years has escaped taxation while the burden has been borne by the poor. The Illinois supreme court rules, and repeats the words several times, that franchises are taxable and the way to arrive at the value of corporate property, including franchises, is to calculate the value of the companies' stock and add thereto its total visible property, excluding only debts incurred in the ordinary course of business. The Illinois decision is a great victory for the principles of taxation so long advocated by the Independent. But we may never expect anything of that kind to happen in Nebraska as long as the republican party controls the legislation of this state. But don't be "discontented." If you are, you are an anarchist.

## TEDDY UP AGAINST IT

Shall the Great Trusts Have Tariff Protection or not—The Appointment Muddle

Washington, D. C., Nov. 2, 1901.—President Roosevelt is now enjoying the benefit of unlimited advice on the subject of tariff revision. At his solicitation a number of western senators of prominence in his party came and told him that the tariff must be revised in the interest of the heavy industries given to the trusts. Whereupon President Roosevelt sharpened his pencils and put great gray thoughts to paper for his annual message, declaring that the tariff protection of the trusts must go.

Then the Senator Birch of Rhode Island, I get from a conference with Mr. Rockefeller between whom and the Rhode Island senator now exists the closest of family ties, and whis-

pered to Roosevelt that the tariff must be let alone. On this side of the argument Mr. Roosevelt has received enough advice to blue pencil everything he had written on the other side. On this most important and delicate topic it is easy enough to tell what the late President McKinley would have done. He would have written his message so skillfully that it could be read both ways, and yet would have laid stress upon the adoption of reciprocity treaties wherever such measures were feasible. Then the reciprocity treaties could be killed, scotched or passed according to the situation.

But President Roosevelt is made of sterner stuff. He must live up to his reputation. He is simply obliged to call the delving implement of toil a spade, even if it knocks the ears of the polite, but promiscuous political society to which he is now the honored head. So his message on this important subject, more perhaps than any other will form the country whether or not the new president is in truth a reformer, or merely one of the weaklings of political economy, who imagine that the determination of the status of a lot of government clerks is the only reform necessary to consider when the whole people are staggering under the load of bad legislation which the trusts have imposed upon them.

Certainly so far, President Roosevelt has not risen to any lofty standard whereby the determination of appointments to office shall be fixed by any competitive test of merit. His appointments are extremely personal in their character and please nobody save the narrow coterie of Roosevelt's personal friends.

President Roosevelt forced the retirement of Third Assistant Secretary of State Thomas Cridler, a long-tried and faithful public official who had been a member of the cabinet, in order to make place for the brother-in-law of his particular political crony, Senator Lodge of Massachusetts.

The new appointee has not one-half of Cridler's brains, or knowledge of the position, but he can give Cridler an apoplexy on the particular brand of Boston culture which makes a man look like a codfish and feel like a plutocrat.

Another tribulation has arisen over Roosevelt's third attempt to fill the South Carolina internal revenue collectorship. The first one he revoked because the happy recipient celebrated his appointment by ignoring the Plimsoll mark on his red liquor tank. The second appointee refused the job with indignation at the president for thinking that he could be so easily bought to betray his fealty to appointee number one. So Roosevelt picked out one Koester, a gold democrat newspaper man with the brand blown in the bottle. Now it comes out through the general disapproval of the people of South Carolina that Mr. Koester, a few years ago, was the grand high moogah of a lynching party, and fired the first shot which picked out one Koester, a gold democrat newspaper man with the brand blown in the bottle. Now it comes out through the general disapproval of the people of South Carolina that Mr. Koester, a few years ago, was the grand high moogah of a lynching party, and fired the first shot which picked out one Koester, a gold democrat newspaper man with the brand blown in the bottle. Now it comes out through the general disapproval of the people of South Carolina that Mr. Koester, a few years ago, was the grand high moogah of a lynching party, and fired the first shot which picked out one Koester, a gold democrat newspaper man with the brand blown in the bottle.

President Roosevelt will in time discover that his highly esteemed habit of settling things in a minute will be successful in nothing except the production of party rows. But the leopard cannot change his spots nor can the president disrobe himself of his native temperament.

One of the most interesting developments of the winter will be the administration's policy on the Isthmian canal. While the Panama canal is unquestionably the object toward which President McKinley and Secretary Hay worked, the Nicaragua canal is for the moment to be favored as a blind whereby the Panama canal can be secured at a low figure. As an indication in this direction the commission will report that the cost of the Nicaragua canal will be \$200,000,000, notwithstanding the fact that a syndicate of the Chicago drainage canal contractors, equipped with the best machinery in the world and backed by unlimited capital, stand ready to take a contract to build, complete and equip the Nicaragua canal for less than \$150,000,000 on the government's own plan.

## A REMARKABLE OIL DEAL

Des Moines Men Strike It Rich in a Beaumont Oil Deal

Attention is called to the advertisement in this issue of the Iowa-Nebraska Beaumont Oil company, of Des Moines, Ia. From all the information we have on the subject it appears that this company is very strongly organized, and that it has a most safe and unique proposition. It seems that these men put in a few thousand dollars in getting an option upon some Spindle Top Heights property, then they contracted with some highly responsible people to sink a well on condition that they should receive no pay until the gusher is complete and the capacity to any on Spindle Top Heights. Of course, if they finally fail, the Des Moines people will lose the money paid for the option. In offering a part of the stock, however, they do not ask subscribers to take any chances whatever. The money on subscription to stock is not to be called for until the gusher is ready to deliver.

The company, in addition to this, will have all the oil and mineral rights upon the thousand acres of land, which may turn out to be as good a part of the proposition as the gusher itself. Altogether, the offer is of more than ordinary interest and is worthy of careful consideration.

## ASTOUNDING NEWS FROM AFRICA

Bears Kill Two Colonels, Eight Other Officers, Besides 232 Noncommissioned Officers and Men

Dewet and Botha continue to astonish the world. Last week in the eastern Transvaal Botha attacked an English column and killed two British colonels, 232 of the rank and file and seems to have escaped without serious loss. At the same time news comes that two weeks previous to that Dewet penetrated to within a short distance of Cape Town and captured the whole supply of horses of the British army. It is well known that horses and mules shipped from the United States have to be kept at least three months in corrals to acclimate them. If they are sent into the field sooner than that they all die within two or three weeks. This corral contained the supply of horses which were about to be sent forward upon which the coming campaign on the part of Kitchener depends. Without horses he will be helpless and can make no aggressive movements. There were 6,000 of them in the corral and Dewet captured the whole lot, killing what he could not take along or did not need.

It is said that the news of this disaster, the worst the British have so far suffered, was suppressed for three weeks and finally was made public by way of Germany, where it had been sent without the knowledge of the British censor. A London cablegram says:

"Nothing more dramatic could be conceived than the news of the tremendous disaster to Colonel Benson's column near Brakenlaage, eastern Transvaal, coming upon London's masses as they were gathered to welcome home the duke and duchess of Cornwall and York. Thanks to the egregious stupidity of the war office, the effect of this blow was enormously intensified, as it had purposely withheld the evil tidings from the morning newspapers. So it came with appalling freshness upon the would-be rejoicing multitude.

And the weaklings from away. Here are friends that never alter. You can count on every day. In the sunshine or in shadow, Here's the welcome warm and true, In the hearts of Colorado Is a corner kept for you.

In the days that sorely tried us There was one voice that we heard; And, though all the rest denied us, Yet it spoke a cheering word; Although vilified and slandered, 'Twas for us he braved oppression; 'Twas for us he braved the foe, he met, 'Twas for us he braved the nation. Are we likely to forget?

'Twas for us, when storms were raging, He the brunt of battle bore; Such a bloodless contest waging, As was never seen before; 'Twas for us he braved oppression; 'Twas for us he braved the foe, he met, 'Twas for us he braved the nation. Are we likely to forget?

With his face turned ever downward, In success or in defeat, Six long years he led us onward And he never beat retreat. Till upon the heights before us Freedom's flag at last is set. And the better day breaks o'er us, He will fight our battles yet.

There is something in the mountains That inspires men to be free; And from their shining fountains Flow the streams of liberty. In their wide and distant reaches, In their sunny skies of blue, There is something ever teaches Men and women to be true.

So, our Silver Knight, we hail you, Still our champion and friend. Here are those that will not fail you, Who'll be steadfast to the end. Loyal hearts for you are beating, Loyal hands with yours will clasp. Shop and mine extend their greeting With a warm and honest grasp.

## BRYAN CAMPAIGNING

The People Love Him and Turn Out in Greater Numbers Than When He Was a Candidate for President

The Associated press did not think it proper to send any accounts of the meetings that Bryan addressed during the last campaign and the special correspondents of the dailies in the towns where he spoke did not know he was there, or if they did, they were blue penciled by the editors. Now that the weeklies are coming in, the truth after the campaign is over is known. It seems that everywhere that Bryan spoke that the people turned out in larger numbers than they did in the heat of the last two presidential campaigns. It was not curiosity that brought them, for at every place Bryan appeared in this campaign, he has spoken many times before. Overflow meetings were everywhere held to which Bryan could say a few words after his regular speech. In Denver a surpassing ovation was given him. The daily papers there say that the Coliseum could not begin to hold the crowd. When the doors of the great auditorium were thrown open at 7 o'clock the people flocked in and sat down in a preliminary within ten minutes. They crowded into the aisles and galleries until some were threatened with suffocation. At 7:30 the officers decided not to permit any one to approach the entrance and they shoved the crowd back into the street. All were good-natured. They knew that they could not gain admission to the hall they would still have an opportunity to see and hear the noted Nebraskan. A little before 8 o'clock a carriage drove up to the main entrance and the well-known figure of Congressman John F. Shuford appeared. Bryan followed. For half a block either way the street was filled with people. When they caught sight of the democratic leader they sent up a mighty shout. He hesitated for a moment on the step of the carriage to bow his acknowledgements and then springing down was swallowed up by the multitude. Several sturdy officers cleared a way for him and he succeeded in reaching the hall and the stage.

## THE CURE FOR ANARCHY

Equal Rights for all and Special Privileges for Nobody Would go a Long Way Toward it

In discussing the special privileges of the rich to escape taxation the Outlook says: The breadth of ex-President Harrison's statesmanship has been acknowledged even by his political opponents, but nowhere has it been more strikingly evinced than in his address on "The Obligations of Wealth," in his book, "Views of an ex-President." This address furnishes us with ex-President Harrison's remedy for the evils of anarchy, a subject which all thoughtful men are now considering.

Ex-President Harrison was a firm believer that the removal of the popular sense of injustice was the only real cure for the discontent out of which class conflicts and disorder arise. The chief injustice which he believes the rank and file of the people are suffering from is that caused by the exemption of the richer people from their share of direct taxation. The "sense of inequality," he said, "produces a fierce and unreasoning anger, creates classes, intensifies social differences."

"No casuist," he went on, "can draw a sound moral distinction between the man who hides his property or makes a false return in order to escape the payment of his debt to the state, and the man who conceals his property from his private creditors." In forcing this point home, he told of a gentleman of prominence in a New England town, who had a reputation for philanthropy, yet had returned for taxation \$100,000 worth of personal property, though at his death his estate proved to contain \$6,000,000. "This gentleman," said ex-President Harrison, "who lived in neighborly relations to his fellow-citizens, and discharged apparently all the obligations of citizenship, had been every year of his residence in the town defrauding his neighbors by compelling them to contribute to the public expense a share that he should in honesty and good conscience have discharged. He was fleeing from every hand that was laid upon him in neighborly confidence. His aims were of other men's goods."

To prevent the continuance of such public wrongs, ex-President Harrison not only demanded a new public conscience which recognizes obligations to the state to be as sacred as obligations to individuals, but urged that better laws for the equal taxation of the property of men living shall be supplemented by taxes at death by which the public may recoup the sums unpaid during life. "If no other remedy can be found," he concludes, "perhaps the state might declare and enact an estoppel against the claim of any man in his heirs for property, the ownership of which he had disclaimed in his tax returns."

These who are attracted, whether by their interests or by their conviction, to the side of imperialism and capitalism, which are now so closely linked together, must find attractions in the republican party with which it is useless, to put it upon no higher ground, for the democratic party to try to compete.

On the other hand it is not necessary for the democratic party, in order to make a real and effective opposition to republican policies, to allow itself to be placed in the attitude of opposing capital as such, or of supporting specific proposals which are not both sound and practicable. It is the duty of the power concentrators of capital, not its legitimate employment, which the democratic party should strenuously resist.

If it confines itself to proposals whose economic soundness and legislative feasibility are indorsed by high expert authority, it will start a program to carry out of sufficient difficulty and full of genuine significance. In the face of the present tendency toward absolutism and arbitrary rule we reaffirm the principles of our fathers; in the face of an unparalleled concentration of capital, we reaffirm the supremacy of the state.

These closing words of the platform of the Massachusetts democracy sufficiently indicate its spirit.

## MASSACHUSETTS DEMOCRATS

A Manly Statement of Their Future Posses-In Favor of Public Utilities

Hon. Josiah Quincy has written a manly and able letter in which he sets forth the principles and purposes of the democratic party in that state. It is the position that must be finally taken by the party in its national conventions if the republican oligarchy of wealth is ever to be overthrown. This letter is commended especially to populists. The "reorganizers" in the democratic party should each be handed the following sentence from that letter:

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rule for cities; of the referendum upon legislative measures whenever petitioned for by 5 per cent of the voters; of a single primary election for all parties; of the direct nomination, without political conventions, of all candidates voted for in districts; of progressive labor legislation; finally of a constitutional convention for the consideration of these and other reforms.

In federal affairs we have declared that the imperialist spirit must be opposed both at home and abroad; that the people of the Philippines should be prepared for speedy self-government and for early independence under American protection; for freer trade with other nations and for genuine reciprocity as a step toward it; for the regulation and control of trusts by federal authority; for the abolition of tariff duties which protect oppressive trusts; for uniformity of railroad rates, based on the load lot as a unit; and in opposition to granting exorbitant shipping subsidies to favor a few interests.

We believe that both those who were active democrats before 1896, and those who became democrats in that year, ought to unite in a common cooperation upon such a general basis, which endeavors to avoid both extreme and unscientific radicalism on the one hand and timid conservatism on the other.

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## BALLOT BOX STUFFING

The Manner in Which Republicans Have Carried Elections is Told by a Republican Paper

There is no more staunch, died-in-the-wool republican paper in the United States than the Public Ledger of Philadelphia. In a late issue of that journal it gives an account of how republicans have been in the habit of carrying that city. What is true of Philadelphia is true of every other republican city in the union. The six hundred votes sworn in in the city of Lincoln at the last presidential election was work of exactly the same kind. The Ledger says:

"The names of sixty-three 'floaters,' or temporary lodgers in certain lodgings houses in the Fifth ward, who figure in the assessors' lists as 'residents' at these places, but who are not now to be found there, were ordered to be stricken from the lists by Judge Sulzberger on Monday. Judge Sulzberger promptly ruled, after hearing all that could be urged in defense of the lists under investigation, that these occasional and very transient lodgers have no abiding place, no such residence in the house where they may happen to sleep temporarily as is requisite to make the citizen."

"When a man moves from a house and takes whatever effects he may have he loses his residence there."

Judge Sulzberger's decision was made with commendable timeliness, and is founded upon the soundest reason and justice.

Some idea of permanence attaches, or ought to attach, to the word "residence" as a voting qualification. The "floaters," who rapidly lit from place to place, with no intention of seeking a habitation for more than a night or two, cannot be called "residents" without doing violence to language. At any rate, there is no doubt as to the defective and ephemeral character of the residence claimed on behalf of the sixty-three floaters whose names were stricken from the assessors' lists of the Fifth ward by order of Judge Sulzberger. These names, many of them purely fictitious, would have remained on the lists if they had not been purged by the court, and many of them would have been voted upon, in all probability, by repeaters and personators on election day.

The presence of the names of bogus "residents" as citizens on the registration lists has long been one of the fruitful sources of fraud at the elections. The assessors' lists are filled to all the assessors' lists will strip them of thousands of names that are not legally entitled to remain upon them, and the opportunities for fraud will be to that serious extent diminished. The padded assessors' lists which escape through investigation and purgation are the "quick" assets of corrupt government, the dangerous instruments by which the tyrannous machine rule in this city has been strengthened and perpetuated. It is hard to say what proportion of the enormous majorities rolled up here for machine rule is directly attributable to the fraudulent use of assessors' lists. The zeal with which the sifting process is resisted indicates that the lists are outworks of the machine's defenses which it is worth while to buttress by all legal expedients.

The dens of ill repute, the gambling "hells" and other sinks of iniquity are the nesting places of election frauds through the large number of fictitious names credited to them on assessors' lists. Election frauds go hand in hand with other forms of iniquity and rascality. The machine has become impregnable in certain wards by this alliance with all forms of lawlessness which serve its purposes.

The lawful vote cast in opposition to the machine is thereby cancelled, and machine majorities are kept at such appalling figures that many citizens who have the interests of the city at heart are discouraged from participating in the franchises of the reform movements. The prompt rulings of Judge Sulzberger as to the assessors' lists illustrate the importance of a discerning judiciary as a factor of good government. Padded assessors' lists, like all other abuses which affect the political interests of citizens, do not purge themselves.

Nations and individuals who are interesting themselves in the correction of the lists are performing an exceedingly important public duty.

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