

THE SINGLE TAX

How It Might Work in Nebraska—Mr. Shearman's Work on Natural Taxation

Editor Independent: Your sweet temper encourages me to attempt a word or two of simpler addition. Horses and cattle existing before population would be wild and useless would they not, and when wanted by people would they not be worth what it would cost to domesticate or raise them?

It is claimed that under the single tax, taxes would be more willingly paid, because each would know that with him every one would be paying his fair share, to which not one man in a thousand objects.

By a farm at the end of thirty years "probably as good as ever" was meant that its taxable valuation would probably not be less. The run down value, and not the improved value, would be the basis of assessment. It is city land, which unlike farm land, has little or no improvement value, that now escapes its fair share of tax.

Surely taxes are spent, are they not, for the things which make the land valuable, and without which its value would quickly disappear? If the city of Lincoln should stop its public expenditures how long would its land be worth anything for use? Is it not streets, light, water, school, parks, police and fire protection, street railways and the like that are the cause of ground rent? How can ground rent be the cause of all these things, when most of it goes into private pockets?

The demand that gives value is, we would say, not for the land itself, but for all the gifts, rights and privileges thereto pertaining, as above, and of which ownership of the land gives command.

A careful estimate (that of Mr. Thomas G. Sherman which I take pleasure in sending by same mail) is that the improved value of farms does not exceed 40 per cent of their assessment valuation, that is, farms are taxed two and one-half times as much as they would be, while city land is assessed at not more than two-thirds of its actual value. Farms would be taxed at the value of the run down farm, or of the run down field—no value, no tax. To make the single tax fair to farm towns, the cost of roads, schools, and care of the sick and poor, which are now a disproportionate charge upon them should be assessed by the state upon cities and towns in proportion to their land values.

It is generally admitted, is it not, that the brilliant electric light, which is so easy to read by when once accustomed to it, is not as harmful as the rush light, or the tallow dip, which is apt to strain the eyes?

C. B. FILLBROWN, 68 Essex street, Boston. The editor is not famous for "sweet temper," but he has a great deal of patience with the single taxers because of their earnestness. Evidently wild horses and cattle, after being caught and domesticated, are worth more than the cost of capture and domestication, else there would be no incentive to catch them.

It is probably true that under a just system of taxation, taxes would be paid more willingly than under an unjust system; but although land values might be the sole subject or object of taxation, yet the payment must necessarily be put out of the proceeds of labor, and even the single tax would be a "hindrance or impediment to industry" and its payment would be evaded if possible by the dishonest.

It is no doubt true that the taxable valuation of a farm "would probably not be less" after a period of thirty years; but it is not literally pleased, great effort on the part of the agriculturalists, the productive capacity of that farm would be considerably less. In some degree wild land and wild horses are similar; neither is useful or valuable until man appears on the scene. After the contiguous land has been improved, adjoining wild land begins to have some value—although still comparatively useless—and that value increases as population increases. Once "domesticated," this wild land again increases in value, because of its increased usefulness.

creases or decreases relatively to the amount of business done. Without the right-of-way, it is true, the railroad could not be built; but Mr. Shearman transposes cause and effect by assuming that the increase in value of the right-of-way will cause increased net earnings, when as a matter of fact, increased earnings cause increased value of the whole railroad, right-of-way and all.

The right to charge "all the traffic will bear" is the right which makes railroad stocks and bonds sell at par and higher on a capitalization many millions in excess of the actual costs of all the tangible property. But the single tax plan gives no hint as to how these long, narrow strips of land shall be valued for taxation purposes—at least no method that does not contemplate deducting the value of all physical property, except the land, from the total value of the stocks and bonds, and calling the remainder the value of the right-of-way.

As to how the single tax would work in Nebraska, The Independent gives first the figures of the 1900 assessment, and then an adjustment of them under the single tax plan. The railroad right-of-way is the one difficult feature. In 1900 there were 5,644.21 miles of railroad and 934.69 miles of side tracks. Counting 20 acres to the mile, this would make 131,578 acres of land used as right-of-way. The entire systems were assessed at \$26,346,735.90; hence, a trifle over \$200 per acre for the right-of-way. Improved city lots averaged \$3.47 per acre; unimproved farm lands, \$1.22; improved city lots, \$127.99 each; unimproved city lots, \$21.18 each.

Taxation in Nebraska for the year 1900 was upon the following valuations:

Table with 3 columns: Valuation, Per cent, and Total. Rows include Improved lands, Unimproved lands, Improved lots, Unimproved lots, Railroads, and All other property.

Valuing the 31,823,033 acres of Nebraska farm land at the unimproved valuation, \$1.22, and accepting Mr. Shearman's statement that city land is not assessed at more than two-thirds of its true value, and leaving the railroad assessment as it was, the grand assessment roll of 1900 would have been:

Table with 3 columns: Valuation, Per cent, and Total. Rows include Farm lands, City lots, Railroads, and All other property.

According to the best of information attainable, the taxes actually paid on the 1900 assessment, compared to what they would be under the single tax plan, as outlined by Mr. Shearman, would be as follows:

Table with 3 columns: Percent actually paid, Percent under single tax, and Total. Rows include Rural, Urban, and R. R.

On paper this undoubtedly makes a good showing in favor of the farmers. It is possible, however, that in actual operation the single tax might not do so well.

The Assessors The Independent has many times called attention to the futility of attempting to tinker with our present revenue laws in the hope of preventing the rank inequalities which now exist. Some trifling changes might be effected, but in the main no relief can reasonably be hoped for so long as the present property tax idea runs through the whole system. The fact is that a radical change must be made, and the sooner our people understand that the change must come—and begin to study other systems—the sooner they may expect relief.

than by permitting the counties for local purposes to employ the property tax, allowing the state to tax the railroads and other like corporations for maintenance of its government. Considerable might be said for a straight, out-and-out income tax to take the place of the property tax for all purposes, both state and county. But either plan would necessitate a change in our constitution. However, we need a new constitution, and while we are discussing some of the new things needed in it, let us not forget that provision must be made for a different mode of raising revenues.

Technicalities The word "technicalities" has been much abused in populist papers the past month in commenting on the Meserve case. Literally a technicality is something "peculiar to a profession, trade, or sect," but it is usually understood as a collateral attack or an evasion of meeting any question on its merits. Any legal dispute may come to one of two issues—either an issue of law or an issue of fact, but the issue might be evaded by a collateral attack. For example, the grand jury which indicted Meserve was illegally drawn, as was recently decided. Mr. Meserve and his attorneys knew this, but made no use of the knowledge—that would have been a "technicality." The issues joined were upon the question of law; they were met squarely. The only appearance of a "technical" plea was the objection to the venue, or place where the alleged crime was committed, but that did not decide the matter. Uncle George Wells expresses the meat of the contention in one sentence. He says:

If I accuse John Jones of stealing a hundred dollars, and on trial offer to prove that Jim Smith gave the money to Jones, the judge will instruct the verdict of not guilty and send this will be a technical acquittal. This is all there was to the Meserve case.

School Lands The experience of mankind in best utilizing an endowment for educational purposes is (1) that the endowment pays best in the form of land, and (2) that where "rent in kind" is taken the income in a long series of years will be greater than if named in terms of money. Nebraska, derived from the general government an endowment for educational purposes amounting to nearly 3,000,000 acres; more than a million acres of it has been sold, and nearly two million acres is under lease contract; but the land sold is the very cream of the whole endowment. Less than half of the sold land has been deeded and before deeded are issues to all under contract of sale the state will receive probably over \$2,000,000 more of principal, for which investments must be sought and secured—making in the neighborhood of \$7,000,000 to \$8,000,000 of securities in hand, requiring constant attention and care, and reinvestment as fast as the securities are redeemed. Had the state kept every acre of its school lands and leased it on long time leases, the income would now be greater than under the present system—and the investment absolutely safe. On this head Uncle George Wells, of the Central City Democrat, says:

"The Meserve case calls attention to the most stupendous blunders of which a state was ever guilty. When the government set aside two sections in every township, one eighteenth of all the land of the state, for a permanent educational fund, it provided the most magnificent endowment a school system ever had. Just think what it would have meant had the land been kept for its original purpose. In the county of thirty-six townships, there would have been seventy-two sections or forty-six thousand and eighty acres which at two dollars and fifty cents, now a moderate rent per acre, would have brought one hundred and fifteen thousand two hundred dollars into the temporary school fund, one-fourth of the largest amount ever in one year distributed for school purposes in the state, and this from only one of ninety counties. Had this magnificent estate been preserved, every child in the state might have received a high school education without collecting a dollar of general taxation. Good schools could have been established in every township and the country children gathered together and returned to their homes in comfortable closed carriages. Schools could have been kept open nine months in the year and teachers paid in advance. But our children's rights are sold for a mess of pottage. The Republican Esau went to the legislature, and for a few dollars, which have ever since been a source of trouble in the treasury, bartered away the source of perpetual and increasing revenue which the general government provided for our schools. And still they say the republican party is business men's party that never makes mistakes."

SCHOOL FUND INVESTMENTS. If it is made possible for the state treasurer to invest the permanent school fund in real estate, there will never be any more trouble over the funds.—Alfred Pont in Stanton Register.

Under a properly framed law, the permanent funds could be safely invested either in real estate or in real estate securities, as Brother Pont suggests, but it is hardly safe to say that there would never be any more trouble over the funds. Years ago these funds were loaned on real estate securities, and as thirteen hundred cents equals the price of thirty-nine cents, the state lost a good many thousand dollars of the loan made; hence, great care should be taken to have the law so framed that the state will be absolutely safe. Of course it will require a constitutional amendment to do this.

If these funds should be loaned by the county authorities and the county held responsible for principal and interest until paid, the plan would be safe enough. Each county would be entitled to its proportionate share of the funds to be loaned. Again it might not be a bad plan to buy real estate and lease it as is done with other school lands at present. Poor judgment was exhibited in the early days when every effort was made to

FOUR YEARS FOR \$1.00—We Want 20,000 New Subscribers For THE WESTERN SWINE BREEDER. It is the best Swine Journal published west of the Mississippi river. Its editor is Hon. J. V. Wolfe, Ex-State Land Commissioner, and for 20 years a practical breeder of thoroughbred hogs.

Children's Spring Caps. A BEAUTIFUL SHOWING AT SPECIAL PRICES 22c and 43c. FRED SCHMIDT AND BRO. 917-921 O, OPPOSITE POST OFFICE. Lincoln, Neb. WE ARE AGENTS FOR New Idea Patterns Which we sell at TEN CTS. and guarantee equal to any 25c pattern made.

Grand Spring Opening Sale No such an opportunity to buy NEW SPRING MERCHANDISE at a great money saving was ever offered before. Spring Goods of the newest and best styles are selling here at prices that surprise the people who know values and who appreciate the great reductions.

Wash Fabrics An unsurpassed showing of the new and novel Wash Fabrics—the chic and correct—a gathering that baffles description. To do the stock justice, as well as yourself, come. See the goods and share our wonder at such low prices: 4 1/2c-5 1/2c-7 1/2c-9c-11c-13 1/2c-18c-22 1/2c-31 1/2c-36c-45c and 54c

Table Linens and Napkins 25c Union Table Linen, 68 inches wide at 19c 60 Bleached and Unbleached, 64 inches wide, at 48c \$1.00 Bleached Table Linen, 72 inches wide, a very fine quality, in four choice patterns, per yard .83c \$2.50 Extra Large Napkins to match, per dozen \$2.35 20c Turkey Red Damask, 56 inches wide, at 15 1-2c 35c Turkey Red Damask, fast color, 58 inches wide, sale price per yard .28c 50c Turkey Red, Light Blue and Pink, 58 inches wide, sale price per yard .43c SPECIAL DISCOUNTS ON ALL TABLE LINENS AND NAPKINS DURING THIS SALE.

Lace Curtains Here are dainty, fresh, durable Lace Curtains for dining room, parlor or bedroom, and such an assortment. 50c Lace Curtains, 30 inches wide, 85 inches long sale price per pair \$1.00 100c Curtains, 44 inches wide, 3 yards long .83c \$1.50 Curtains, 53 inches wide, 3 1-2 yards long .81 1-2c SPECIAL VALUES AT 67c-112-180-82-25-82 70-83 37 and 84 50

Specials in Shirt Waists SPARKLING VALUES EVERY ONE OF THEM. Shirt Waist Weathers will soon be here—why not choose early and get select styles which can never be had when once the summer sales are on. Come in and see what we offer at 43c-69c-89c-81 13-81 35-81 58-82 25 and 83 15

Grand Bargains in Hats 12 Dozen Men's Fedora Hats, worth \$1.50; sale price .99c \$1.00; sale price .89c GRAND VALUES AT \$1 35-81 79-81 98-82 25 and 82 69

Men's Nealgiee Shirts 50c Men's Negligee Shirts, with or without collar, each .43c 16 Dozen Men's Soft Bosom Negligee Shirts, made in a variety of patterns, worth \$1.00, at .79c

Gloves 50c Men's Gloves; sale price .39c 75c and worth up to 90c; sale price .53c \$1.00; \$1.25 and worth to \$1.50; sale price .82c

Great Specials in Hosiery 60 Dozen Misses' Fast Black Hose, ribbed, 5 to 9, regular 10c Hose, per pair .5c 50 Dozen Boys' Heavy Bicycle Hose, 6 to 10, regular 15c, sale price .12 1-2c 50 Dozen Ladies' Hose in black. This is a snap. Worth 10c, per pair .6 1-4c 17c Ladies' Fashioned Cotton Hose, extra double sole, per pair .14c 25c Ladies' High Spliced Heel, double sole, real Maco, sale price per pair .19c 50 Dozen Men's Half Hose in black tan, worth 10c .6 1-4c

Beautiful New Silks In all the pretty new shades, in stripes and novel effects—they are rare beauties. We bought an unusually large line and are going to give our customers the benefit of close prices. These patterns are worth from \$3.00 to \$3.50; your choice for \$2.48

On Bargain Counters 2,000 Yards Simpson Prints in gray, black and white, and fancy mill lengths, worth 6c, at 4c 5 1-2 Liondale LL Muslin; sale price, yard .4 1-4c 7c Gulfport Fine Sheet, per yard .5 3-4c One Lot 12 1-2c Percal, 17 yard wide in light and dark, at per yard .8 3-4c SPECIAL DISCOUNTS ON ALL PRINTS, MUSLINS AND PERCALES DURING THIS SALE.

Splendid Shoe Bargains A SAVING OF 10 TO 25 PER CENT DURING THIS SALE. BABIES' SHOES—40c, 58c and 78c pair. CHILDREN'S KID SHOES—48c, 78c, and 89c pair. MISSES' SHOES—In Vici Kid, Velours and Box Calif, light and heavy sole, sizes 11 1-4 to 2, during this sale, \$1.12, \$1.22, \$1.35, \$1.58 and \$1.83 A LOT OF CHILDREN'S SLIPPERS VERY CHEAP—Your choice of sizes 2 to 5 .49c Larger sizes .79c and 99c LADIES' SHOES—Ladies' Kid, Lace and Button Shoes, worth to \$2.00; sale price per pair .81 1-2c Ladies' Lace Shoes, soft, fine vici hand turn or welt sole, regular price \$3.00, during this sale, per pair \$2.05 \$3.50 Solaris Shoe, vici kid and patent leather, widths B to E, all sizes, during this sale, per pair \$3.15 LADIES' OXFORDS—In broken lots, regular price \$2.00 and \$2.50, nearly all sizes, during this sale only .81 59

Regular lines of Slippers and Oxford at reduced prices during this sale. BOYS' SHOES—Boys' and Youths' Satin Calf Lace Shoes, 12 to 2, at \$1.15 2 1-2 to 5, for, per pair \$1.23 Better grades .81.35, \$1.58, \$1.80 MEN'S SHOES—Very Cheap—Men's Lace and Congress, plain and cap toe, a good Shoe, during this sale \$1.19 Men's Lace and Congress, plain and cap toe, vici kid kangaroo calf and horse hide leather, 6 to 11, regular \$2.50 Shoe, during this sale \$2.00 Men's Vici Kid Box Calf heavy sole, 6 1-2 to 11, regular \$3.00; during this sale \$2.47 Men's Patent Colt, Vici and Coriovan, Fine Shoes, regular \$4.00 and \$4.50; sale price \$3.69 Plow Paces, special price .85c and \$1.00

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Sale Commenced Saturday, April 12, Closes Saturday, April 26. Come or send

The State Press Mark W. Murray, editor Pender Times, thinks the fusionists should pick out their best man to run for governor, because "the republicans are going to renominate Savage and it will be difficult to beat him—such fellows seem to run well here in Nebraska." The Syracuse Democrat calls attention to the fact that the mortgage indebtedness of Otoe county increased \$45,316.60 last month. Of this, \$35,399.48 was farm mortgages and \$8,917.12 city mortgages. Surely the old days of Paddock prosperity are returning. The Blackledge of Red Cloud, writes the Franklin Sentinel that he "shall not by any possibility be a candidate" for the congressional nomination out in Fifth, believing that "Mr. Shallenberger is entitled to the re-nomination and election." The Franklin Sentinel "moves the acceptance" of the resignation of George Marshall, popularly committed to Buffalo township, Franklin county. Says Mr. Marshall sought the nomination for county judge last fall; failed to get it and then sulked in his tent. In 1900 Buffalo township cast 74 votes; in 1901 only 53. Gene Walrath of the Osceola Democrat believes that "the leaders of the republican party are trained generals and as such they realize that the renomination of Savage this year spells defeat." "Two-Fers" in the Geneva Gazette, commenting on the way the Fairmont postmaster Maddenized Lou Frazier's Chronicle, says: "As thirteen hundred times (the number of sample copies) one cent is thirteen hundred cents, and as thirteen hundred cents equals the price of thirty-nine cents, the state lost a good many thousand dollars of the loan made; hence, great care should be taken to have the law so framed that the state will be absolutely safe. Of course it will require a constitutional amendment to do this." H. T. Wilson of the Eagle County Herald thinks it "is not a safe proposition for a public official to accept a pass from a railroad company with the idea that he can and will use it without being under obligations to the corporation which gave it." The Nuckolls County Herald, recently Hamalized by the affable war-tor-banker-farmer-real estate man, Col. Geo. Yvon, Jr., starts out by saying that "our sympathy is most of all

friends, and we mean to stick right by them." Then to show what kind of "sticking" he means to do, he reprints two editorials from J. Sterling Morton's Conservative. Wheel! The Hastings Republican remarks that if it "does not mistake growing public sentiment, the people of Hastings are growing tired of so much Dietrichism." Small wonder. R. O. Adams of the Grand Island Democrat, says: "The Red Cloud Nation brings forward the name of Dr. Damarell of that city for governor. He's about the right size for that office and in principle stands firmly with the reform forces." As a sample of why populist and democratic sheets so often fail and fall into Hannacritic hands, we quote what R. O. Adams says regarding the recent election in Grand Island. "Every democratic candidate at the city election on Tuesday gave his unswerving loyalty to democracy as a reason why we should support him, tho' the election was wholly non-political, and yet not one of them was a subscriber, nor is he now. Each one had a thousand or so cards printed and the work was not done here. We are not kicking; we are not squealing; but the gall of the people." H. E. Phelps of the Howells Journal has come to the conclusion that "there is little, if any, show of the democrats being awarded the first place of the next fusion state ticket," and accordingly is loath and toe nail in favor of nominating John C. Sprecher. J. B. Donovan of the Madison Star says that Edgar Howard disclaims being candidate for congress and says he is for Robinson. Senator Allen in the Madison Mail gives Edgar Howard a five column lesson in constitutional law, touching the cases of Meserve and Porter. Of course it won't do any good so far as Howard is concerned, but it is mightily good reading for people with good common sense. The Minden Courier finds it hard to decide which it wants for governor, Dr. Damarell or R. D. Sutherland. The Curtis enterprise isn't acquainted with the doctor, but knows that "Mr. Sutherland would make Nebraska a number one governor." The Mitchell Index says that "never in the history of this country have cattle come through the winter in such poor condition." Edgar Howard of the Columbus Telegram thinks that "the signs read that in the fusion mix-up this year the

crat." As a sign reader Eddie is not a howling success. The Hastings Democrat says Capt. C. E. Adams of Superior has sent out 5,000 circular letters announcing his candidacy for congress in the Fifth. That would be a snap for Shallenberger. Brother Wahquist of the Adams County Democrat seems all wrought up because the World-Herald said a good word for Dr. Damarell and his candidacy for governor, and peevishly exclaims: "If anybody besides the doctor and a few Red Cloud cronies want him for governor, The Democrat has failed to discover it. So far as being a candidate is concerned he probably will not have a delegate in the Fifth congressional district that seriously intends to nominate him for governor. The political prophet of the World-Herald should be in the hands of his wet nurse, or at least her childish political matter should be carefully censured." Buffalo county is taking steps to foreclose a large number of tax liens on property in Kearney. The New Era-Standard last week contained nearly sixteen columns of these foreclosure notices, one of which was closed by three columns solid nonpareil nearly three columns solid nonpareil. J. A. Lundermich of the Stromberg, Nebraska, believes that "Congressman W. L. Star" is the strongest man that can be nominated for governor by the fusion forces of Nebraska." Brother Walrath of the Polk County Democrat twits York county on the fact that little Polk county, with half as much wealth as York, has no bonded debt—the result of populist rule—while York is still paying interest on bonds issued as far back as 1879. Answering an inquiry of the Auburn Granger, Editor Bowley of the Crete Democrat says that "C. J. Smyth is the man who would be a platform in himself to every democrat, populist and republican in the state. He would need no endorsement; he has made a record which every corporation populist and democrat can read without glasses, and he would be voted for by every anti-corporation rule republican in the state." Anna Gray Clark's Ogallala News is 18 years old, a fact which she announces gleefully under the heading, "We're of Age." Editor Waite of the Geneva Gazette

satisfaction to see Lew Frazier of the Fairmont Chronicle, and Pete Youngers getting what they voted for," even if it is somewhat tough to be brought face to face with imperialism, at home. Of course Senator Allen's friends put no faith in the Associated Press dispatches saying he was in attendance at the Hannapop convention at Louisville. A denial from the senator was hardly necessary, but he made it to inform those who haven't yet learned the tricks of this news-gathering concern. J. H. Bayston of the Stockville Faber quotes the St. Paul Photograph-Press, speaking a good word for Dr. Damarell, but naming E. D. Sutherland as choice for governor. J. Sterling Morton's Conservative vigorously denies that it favors the re-election of Governor Savage, and with equal vigor denies that it opposes him. That's conservative, surely. W. F. Cramb of the Jefferson County Journal is pulverizing the run power in Fairbury by compelling the saloon-keepers to publish their notices in his paper, it having the largest circulation in the county. He is doing a good work in agitating the question of state insurance—life and fire. If a personal property tax is to be continued state insurance will solve many difficulties in having destructible property listed at fair value. The Red Cloud Nation has adopted the all-home print plan. It quotes nearly two columns of complimentary notices of its boom of Dr. Damarell for governor. I. H. Hatfield Attorney at Law SHERIFF SALE Notice is hereby given that by virtue of an execution issued by the Clerk of the District Court of the Third Judicial District of Nebraska, within and for Lancaster County, in an action wherein Oliver W. Pierce, Assignee in plaintiff, and Grandview Improvement Company Defendant, vs. Grandview, on the 21st day of May, A. D. 1902, at the east door of the Court House, in the City of Lincoln, Lancaster County, Nebraska, offer for sale at public auction the following described Lands and Tenements, to-wit: All of Section 34 and Lot Six (6) of Section 35 in Grandview Residence Park, in Lancaster County, Nebraska; and also the following goods and chattels to-wit: Station house located on Lot 3 Section 34 of said Grandview Residence Park, 1st office desk, maps or plats of Grandview, records and account books, metal plate for printing. Given under my hand this 17th day of April, A. D. 1902. Z. S. BRANSON, Sheriff. To make cows pay, use Sharples Cream Separator. Book-Business Printing & Cal. 576 Free W. Chester, Pa.

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