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CHARLES NEW MAS. he brand represented in Wils notic nd tranded any where on left side of entite, and ever-lap out from the

Also the same brand on left thigh o horses, belongs to the undersigned. nest East Springs, south part fo CHARLES NEWMAN, Zarrison, Nebraska

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REWARD. I will pay \$5 00 reward for each hea of Dave Calvitte's horses branded

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J.S. TUCKER right side of cuttle too

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Press-Journal

THURSDAY, August 14 1902. C.C. Borke, Prop.

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For Supt. of Schools CLACUE SMITH For Congressman Six District-P. H BARRY

OCTAVE HARRIS. left side with left enrellimed

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DEMOCRATIC SENATORIAL CONVENTION. The Democrats of the Fourteenth Sens torial district are hereby called to meet Nebraska, at 10 o'clock A. M. on Satur day. August 30, 1902, for the purpose of clacing in nomination one conditate for State Senator for the Fourteenth Senatorial District of Nebraska. Counties are entitled to representation as follows: Box Butte Keya Paha

Cherry Dawes It is recommended that delegates present cast the full vote of their respective couplies, and that no proxies be allowed ROBERT Goos, Chm

Newport, Nebr.

# Will it Pay to Attempt "Freak Taxation?" Reason for Comparison with Other States.

Address, Harrison, Nebrask

(Issued Under Authority of the Railroads of Nebraska.

In the articles which have immediately preceded this, we have given the details of taxes paid by the railsoads of Nebraska, and the amounts they have said in the several counties of the state, and it will be noticed that in the foot-notes which accompany the figures given, there is a line of comparisons, showing what other states have done in regard to the taxation of railroads which run through their commonwealths. In the matter of taxation, as in any other business matter, the people of Nebraska desire to, and naturally should keep in line with what is done in other states. No greater disaster could occur to the state of Nebraska, than if, by ill-advised action, it should throw itself out of line regarding matters of casation of corporate property or of any property.

It may be a taking proposition for a demagage to advocate the over taxing of railroad companies and thereby work a hardship against them that would not accrue to other lines of property within the state, but it would be an advertisement that would pass through the whole United States, proclaiming that the propile of Bebraska did not intend to be as fair with capital as other states of the Union. It would reproduce here in Nebraska that prejudice which took Kansan a term of at least ten years to dispel.

The comparisons which we have made in the foregoing statements include every state in the Union, with the exception of Massachusetts. In Massachusetts, New York and several other states, laws have been passed which work a hardship against railroad corporations. In New York, the onerous tax paid by the New York Control railroad is being tested in the course; its ill-advised law is working a hardship against that road, while not injuring the others is the state to any extent. In Massachusotts, through & contract made in the early days between the corporations and the state, and their excise faws, she taxes are out of line with what is done in other states, and there is a general movement among the business people of that state looking to the correction of this

In Harper's Weekly of February 15, 1902, the folowing is an extract from an editorial in regard to this matter:

"There is a very strong movement in the state of sachusetts for rational corporation laws. The commonwealth is waking up to the fact that, under its present laws, large medica corporations cannot be organised in the state, and Massachusette capital is acaking investment elsewhose. Not only the or tion law is sentrictive and sarrow, but the tax laws are as unreasonable as those of New York. Both states that all the property of a corporation wherever An effort is being made in New York and will be made in Massachusette to put an end to this system of cuble taxation. There is a feeling abroad that New Jersey should not remain the refuge of all combina-

tions which want liberal treatment."

In Wisconsis it appears that they have an entirely different form of taxation for railroad corporations from other states, as the taxes are collected in the form of an excise tax, being collected on the gress carnings of the companies in such a way that while the tax is heavy on those roads which have a large earning capacity, it is very light on those which are operating at a loss. This form of taxation looks fair, but it would not be popular in Nebraska because all of the taxes charged against railread corporations in Wisconsin are turned into the state treasury and they are relieved from paying taxes locally along their lines. In the poorer counties of Nebraska, this would mean practically bankraptcy. In Wisconsin there is a general movement looking towards a change in the form of taxation. After having trieda taw something of the same character as that of Wiecousin, Michigan has returned to the direct form of

This whole subject of the payment of taxes on the part of the railroad corporations resolves itself into a question as to how much of their revenue should be diverted to this purpose.

If the taxes were out of reason, it would place Nebraska in an unenviable light before all investors. For political reasons, a few men have made them-

selves prominent by advocating a system of double taxation of railroad property in the state, but when the people once understand what is done, and new it is done, we do not believe their efforts will avail. The cailroads of Nebraska, up to the present time,

have not earned an undue amount on the investment made; for a series of years these was no profit derived from the investment as a whole on Nebraska railroads, and while during 1900 two of the railroads paid a fair dividend on the capital invested, very many of the railroads in the state falled to render any returns

Nebraska has not as yet got the population, nor the completed system of railroads which would wargast this state in imposing such obligations on the corporations which now exist, that would drive all future investors in such property from the state.

The figures which have been given are all from Mable data which can be investigated by any one so disposed; the averages per mile teing from the sepost of the Inter-State Commerce Commission, and the details of the business of the different roads are taken from their official reports, while the figures here in Nebraska are taken from the auditors' offices of the different railroads.

We will now continue our comparisons with other groperty in the state, showing wante crommaking facts. concerning the changes in value in various counties, and how by these changes, the rationalds have been obliged to carry more than their proportionate share YES! THE PRESS-JOURNAL does Job Work. Next. First Class and Up-To-Date.

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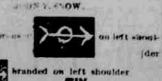


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BFP. O. Address Harrison, Natesake

Henry L. Shattuck of Shellsburg, In., was cured of a storeach trouble with " beginner brief Stongest und Live Tableta, 16 and previously beed to an other remainer and a number of poysicians without relief. But we to