

THERE'S NO ESCAPE

Every Form of Personal and Realty Property Will be Taxed

EVERYBODY IS INTERESTED

Tax Shirkers Have Awakened to Cold-Blooded Scheming of Legislators Who Made New Revenue Law

Regardless of whether or not "greenbacks" are taxable property, there is no danger of the state being unable to catch those who exchange money for greenbacks for the purpose of escaping taxation, providing always the holder of the cash has any fear of being punished for perjury. Whatever the statute of the United States provides, it is clear that the Nebraska statute contemplates the taxation of greenbacks. That statute defines money to mean "all kinds of coin, all kinds of paper issued by or under the authority of the United States circulating as money, whether in possession or deposited in bank or elsewhere."

The state statute defines property to mean "every kind of property, tangible or intangible, subject to ownership." The assessor is directed to list all brick, stone, mules and asses, tons of coal, beef and pork in the barrel, corn and potatoes. If he is not to list greenbacks that are salted down, a rumpus will be raised by the men who have a little salted pork in the cellar.

With about \$85,000,000 on deposit in banks Nebraska people last year reported to the assessors only a few hundred thousand dollars. The Kansas court recently interpreted the law of that state to mean that assessors have a right to demand of bankers the names of depositors and the amount due each.

Some question the right of a state's tax on national bank notes of any kind on the theory that the right to do so might carry with it the right to impose a discriminating tax and thus by united action drive national bank notes out of existence. The state board of equalization has asked whether greenbacks or United States treasury notes are taxable. United States bonds are not taxable and it is not an uncommon belief that greenbacks are not, being a part of the public debt. No one about the state board's office is able to cite any authority. The question has been referred to Attorney General Froust.

Cost Mining Scale Signed

The meeting of the sub-scale committee of the united mine workers of America and the operators of the central competitive field, comprising Illinois, Indiana, Ohio and western Pennsylvania, began at Indianapolis, Ind. The new scale, embracing a contract for two years, provides for a reduction in wages of 5.55 per cent, roughly speaking, or a general reduction equivalent to one-half of the last increase in wages.

The scale was signed by the joint sub-scale committee, consisting of two miners and two operators of each of the four states forming the central competitive district. No change was made from the original proposition of the operators which was vetoed by the miners. The next joint committee meeting will be held at Indianapolis, January 25, 1906.

Decision Sustains Gambling Law

In the case of the state of Nebraska against George Boslong, at York, the motion argued before District Judge B. F. Good, to determine whether or not the position taken by Attorney General F. N. Prout in regard to gambling not being a felony should be accepted as the law on the subject, the court held that the law was constitutional. Arthur G. Wray, appointed prosecutor for the state, to push the charge of gambling, filed against the defendant in the case, submitted a brief which was sustained by the court on every point raised. The first six pages of the brief deal particularly with the legislative proceedings and the evidence as to what really took place. It is argued that there has not been sufficient evidence introduced to show that the bill was not legally passed, and that the courts will indulge every presumption in favor of the law unless it is shown beyond reasonable doubt by the defendant that the law is unconstitutional.

If some girls who think they can sing would not try to prove it they would be forgiven.

Tea Famine in Moscow

Owing to the discontinuance of the trips of the volunteer fleet steamers, no tea is arriving at Moscow from Ceylon by water. The practical suspension of freight trains over the Trans-Siberian railroad makes it almost impossible to get tea from China. One merchant who has 20,000 chests of tea en route in Manchuria, offers to sell to the government at a nominal price this consignment for the use of the soldiers.

NO LIMIT TO APPLY

The Inter-State Commission Makes an Important Ruling

The interstate commerce commission has announced its decision in the case of the Cattle Raisers' association of Kansas complainant, and the Chicago Live Stock exchange, intervenor, against the Chicago, Burlington and Quincy, and other railroad companies entering the city of Chicago. The commission holds that the statute of limitation does not apply to the suit of the members of the association for damages and defines the procedure to be followed in procuring reparation through the commission. The complainant and intervenor are given leave to show to what territory the through rate reduction of 1896 applied, and if it appears that there was territory to which such reduction did not apply and from which no reduction has been made, defense will be allowed to show, since conditions may have changed subsequent to the making of the original order, that the through rate from that territory is reasonable and just notwithstanding the addition of the terminal charge of \$2 per car in Chicago.

Locomotive Engineers Hold Session

A general chairman's association was formed in Chicago at a meeting of the chairmen of the committees of the brotherhood of locomotive engineers from all the railroad systems of the country. M. D. Caddle of the Missouri Pacific system, was made chairman, and I. B. Rogers, of the Chicago, Milwaukee & St. Paul railroad was named as secretary of the new organization. The purpose of the association, it is said, is to bring about uniform conditions on all the railroad systems in so far as the engineers are affected and to enable the brotherhood to meet the general managers' association with a corresponding body of men who will be in touch with the engineers in all parts of the country.

Seward's Commercial Banquet

The Commercial club of Seward held its fifth annual banquet at its club rooms. Mr. L. E. Ost is the club's president. The membership comprises fifty of the business and professional men of the town. The decorations were elaborate and were the colors of the shamrock as the date of the banquet was that of Ireland's patron saint. The favors were green silk shamrocks fastened with Erin's harps. The menu cards were the most beautiful ever given at any social function there. The covers were embossed and held a brochure with quotations apropos to the delicacies served in each course and the toast with the men who responded. Mr. George Merriam was toastmaster.

How to Assess Elevators

State Secretary Bennett has announced the method to be followed in the assessment of grain elevators throughout the state under the new revenue law. Under the old law elevator companies were assessed on the amount of grain on hand in the elevators on April 1.

As a result most companies "cleaned up" shortly before that date and the assessor found little grain to assess. Under the new law the companies must pay taxes on tangible property and capital employed in handling grain. The real estate, buildings and machinery will be assessed in the usual manner. The capital and grain will be determined by taking the average amount of grain on hand during the year and valuing it at the average price for the year per bushel.

Hotel in Receiver's Hands

On petition of Rome Miller, a minority stockholder in the Kitchen Brothers Hotel company, owners of the Paxton hotel, at Omaha, one of the largest in that city, Judge Baxter of the Omaha district court decided to appoint a receiver for the company, later to be agreed upon. The court found from evidence presented that James B. Kitchen, president of the company, owed to the minority stockholders \$150,000 from undivided profits, and that he had not conducted the business in a proper manner. The hotel will not be closed, pending the selection of a receiver.

Gompers Back from Porto Rico

Samuel Gompers, president of the American federation of labor, who went to Porto Rico with the intention of organizing the laboring men on the island, was among the passengers on the steamer Ponce which arrived at New York. Mr. Gompers declined to make any statement as to the success of his mission.

New Chinese Treaty

A new treaty regulating the admission of Chinese into the United States is in preparation. The existing treaty, which was made by Secretary Gresham and Minister Wu in 1894, will expire next December by limitation.

The supreme court of the United States has granted the petition of the United States to intervene in the case of the state of Kansas vs. the state of Colorado, involving the use of the waters of the Arkansas river.

DESTROYERS FIGHT

Description of Hot Engagement in Port Arthur Harbor

JAPANESE BEST MARKSMEN

Russian Twelve-Pound Guns Put Out of Action and Their Three-Pounders Did Little or No Damage

A correspondent of the London Times with the Japanese forces, by wireless telegraphy via Wei Hai Wei, sends a column of matter, which is mostly a description of the torpedo fight between the Russians and the Japanese at Port Arthur. The correspondent confirms the fierceness of the contest. The vessels were so close that the Russians threw charges of explosives on to the bridge of one of the Japanese torpedo boat destroyers. These, however, failed to detonate. All the vessels engaged were more or less damaged. The Japanese losses were six killed and eight wounded. That the Russians were defeated, in spite of their superior numbers, is due to the better shooting of the Japanese and the fact that the Russian vessels were armed with three-pound guns, while the armament of the Japanese ships was made up of six-pounders.

The Russians fought with desperation and the Japanese with confidence, born of their past victories. One Russian commander was killed early in the fight. A lieutenant then took command, only to fall, shot in both legs. Then the command devolved upon the sub-lieutenant, who was also killed, after taking the wheel himself. When the coxswain fell this vessel was captured by the Japanese. The other Russian vessels escaped.

On the Japanese side one destroyer was hit on the water line, two of her compartments were flooded and her quick firing ammunition was water soaked. This vessel retired from the action. Her officers escaped narrowly from a twelve-pound shot which struck the platform in front of the bridge, killing one man and sweeping the bridge with splinters. The same vessel received a three-pound shot through the hull, but the damage was repaired within four days.

A Japanese lieutenant who boarded the Stereguschchi said he had never seen a more sickening sight. Thirty bodies, terribly mutilated by a shell, were lying on deck. As the Japanese approached, two Russian blue jackets rushed from the conning tower, locked themselves in the cabin aft and refused to come out. Two stokers jumped overboard and were picked up. These, with two wounded men, were the only survivors of a crew of fifty-five. When the craft sank the men who were locked in the cabin sank with it.

The fight lasted nearly an hour. The weakness of the Russian torpedo boat destroyer armament again proved fatal. The Japanese concentrated their fire first on the Russian 12-pounder and put it out of action early in the fight, leaving her with only her 3-pounders against their own 12-pounders and 6-pound guns. The Japanese had three killed and four wounded.

Describing the bombardment of Port Arthur the same day, the correspondent asserts that more than one hundred and ten shells fell in the town. The effect of the great shells from the 12-inch guns must have been appalling. Outbreaks of fire were seen and the report of an explosion was heard, which, it is surmised, occurred in one of the magazines.

Women's Trades Union Promoters

With the object of promoting women's trades unions in the United States, the executive board of the women's national trade union league at its annual meeting in Boston, voted to send a general organizer and secretary throughout the country who will act as a business agent, organize unions among women and investigate lockouts and strikes.

Among the members of the board present were Miss Jane Addams of the Hull house of Chicago, vice president; Miss Gertrude Barnum, state secretary of the women's trade union of Illinois, and Miss Lillian B. Wald, head worker of the college settlement of New York.

More Ohio Civilization

A mob of masked men stormed the Cleveland, Ohio, jail and secured possession of Fayette Sawyer and Burk Harris, two negroes, charged with the murder of Sid Kiliam, a negro porter. The prisoners were taken to the scene of the murder and hanged from the railroad bridge.

Two Collisions in a Day

The American line steamship New York, Captain Young, from New York for Plymouth, Cherbourg and Southampton, met with two mishaps in one day, grounding off Cape La Hague, France, and later coming into collision in the English channel with the Peninsular and Oriental steamship Assaye, under contract to the British government and used as a troop ship, bound for Bombay with 500 troops on board.

THE DEWEYS GO FREE

Acquitted of the Charge of Killing Mr. Burchard Berry in Kansas

Chauncey Dewey and his two cowboys, Clyde Wilson and William J. McBride, were acquitted at Norton, Kan., of the charge of murdering Burchard Berry by a jury which had considered the case twenty-eight hours.

Chauncey Dewey, a young millionaire ranchman, went to Cheyenne county, Kansas, early in 1900 to manage the Dewey ranch. Soon after his arrival there he became involved in trouble with the Berry family, who were also prominent cattlemen. Trivial misunderstandings grew into serious differences, which culminated in the killing of Burchard Berry in June, 1903, at the home of Alpheus Berry during a fight in which Dewey and ten of his cowboys were pitted against all of the Berrys. Dewey and his cowboys went to the Berry ranch to get a tank that Dewey had bought in at a sheriff's sale. The feud had grown bitter before this time, and when the Deweys started to take the tank away the Berry boys rode up and a battle took place between the two factions.

Burchard, Alpheus and Daniel Berry were killed. Dewey, McBride and Wilson were indicted on three separate counts, this trial being upon that of killing Burchard Berry.

Eighteen ballots were taken before a verdict was reached. The seven Dewey cowboys, O'Neill, Charles Wilson, Tucker, Slater, Dey, Armentrout and Winship, who went to Norton to testify for the defense, were arrested after their arrival on the charge of being accomplices in the murder of Burchard Berry, and appeared in justice court and gave bonds of \$1,000 each. They will waive preliminary hearing and their case will be set for the December term of court.

NOTABLE GOLDEN WEDDING

Fairbury Masons Honor Mr. and Mrs. W. P. Campbell's Wedding

The golden wedding anniversary of Mr. and Mrs. W. P. Campbell was celebrated at the residence in Fairbury, Neb. The affair was in the nature of a surprise and was gotten up in a large measure by Mr. Campbell's Masonic friends. A wedding ceremony was performed by Rev. R. N. Orrill of the Methodist church. Mr. and Mrs. Campbell are the parents of the six showmen, proprietors of the Campbell Bros. show that winters in that city. Their children, six in number, were all present, besides seven grandchildren. Mr. Campbell was presented with a handsome gold-headed cane and Mrs. Campbell with a diamond ring in a gold band from their children. The Masonic friends presented Mr. Campbell with a large easy chair and his wife with a gold thimble, while many costly presents were presented by individuals. Rev. R. N. Orrill made the presentation speech on behalf of the children and Hon. C. H. Denney and William Green on behalf of the Masonic friends. Refreshments were served and later in the evening the Fairbury cornet band serenaded the party.

Three Freight Trains Collide

Two Union Pacific freight trains going in opposite directions a mile south of Omaha city limits, collided with a Northwestern freight which was crossing the double track, wrecking all three trains and killing Switchman William Connolly.

Fine and Jail Sentence Together

The state supreme court of Kansas holds that the ordinances enacted by cities for the purpose of regulating the sale of intoxicating liquors by collecting a monthly fine from saloonkeepers is invalid. The court says in effect that a jail sentence must accompany each such fine.

W. Kelley Checker Champion

The final games in the "knockout" series were played at the state checker tournament in Lincoln. W. Kelly won the gold medal, defeating C. E. Calkins in the playing of the first eight, while of the second eight players, A. L. Funk won the silver medal, defeating G. W. Cobel.

Another Cut in Railroad Rates

The Chicago & Northwestern railway has announced another reduction in grain rates. The changes affect all Iowa points on shipments destined east of the Illinois and Indiana state line. The new tariff will become effective right away, and under it there will be a general reduction of 1 to 2 cents on the 100 pounds.

Bridge at Fullerton Out

Two hundred feet of the Loup river bridge at Fullerton was carried away by the breaking up of the ice in the Loup river. Several people living on the south side were caught over in town and in order to reach home were compelled to take the train to Columbus and thence to Central City.

Fortunate is the man who can borrow enough money to pay his debts.

BIG WHEAT YIELDS

Record of Sixteen Kansas Farmers for Year of 1903

THE SYSTEM THEY FOLLOW

Yield Surpasses the Most Prolific Returns Known in Eastern Kansas, Where Rainfall is Abundant

Sixteen farmers scattered through the five western Kansas counties of Trego, Logan, Thomas and Sheridan, harvested last year an aggregate, in round numbers, of 4,600 acres of wheat, with an aggregate return of, in round numbers, 144,000 bushels of wheat, or in round numbers again, of thirty-one bushels per acre. These 144,000 bushels of wheat commanded a market value of from 58 cents to 88 cents per bushel, with 70 cents per bushel as a fair average, which means that these sixteen farmers realized an aggregate of over \$100,000 in cash from their 4,600 acres of wheat, or an average in round numbers, of over \$21 per acre.

The Campbell system of agriculture, from which such rich results were obtained, means nothing more or less than a cropping of the concerned soil every year with a careful and scientific preparation of the ground during the twelve months' interim. The farmer plows his ground to a depth of from seven to ten inches in the fall, thoroughly pulverizing the soil by the use of a heavy harrow. In the next early spring the soil is again harrowed, the harrow being thereafter used after each recurring spring rainfall, the result being the formation of a dust deposit or crust, which effectually conserves from wind sweep or natural atmospheric evaporation, the moisture garnered in the soil during the winter snowfall or spring rain precipitation.

In the fall this long prepared and moisture garnered soil is sown to winter wheat, for instance, with a next year harvest results which rivals, if not actually surpasses, the most prolific returns of western canal irrigation. Distributed beneath the western dry divide areas at, perhaps a minimum depth of three feet, is a clay subsoil deposit impervious to water. The Campbell system of "dry" region agriculture is therefore really a scientific application of natural irrigation, the winter and spring moisture being thereby conserved and actually reserected upon the broad surface of the impervious clay subsoil, a fact which fully explains why western Kansas soil under the Campbell system is yielding as high as seventy-eight bushels per acre, while immediately adjoining acreage, farmed with usual season conditions, returns from twenty to thirty bushels per acre.

At least 25 per cent of the farmers of western Kansas have already realized the farming fortune embraced in the Campbell system, and it is safe to say that within the next five years this system will completely revolutionize western Kansas farming, with the undoubted results of a practically doubling of the wheat harvest per acre, a heavy increase in wheat weight test, and the adding of at least 50 per cent to the market value of the lands in the new Kansas wheat belt.

Meeting of Educators

A conference of high school principals, city superintendents and teachers of Kansas will be held at the University of Kansas, at Lawrence, April 15 and 16. The conference is called to consider the mutual interests of the university, the accredited schools and the public school system of Kansas in general.

Cleared of Murder Charge

The case of the state vs. O. W. Coffelt, the cowboy charged with the murder of George C. Montgomery, a Santa Fe detective, was dismissed in the district court at Winfield, Kan., on motion of the county attorney. Coffelt had been tried four times on the charge each trial resulting in a hung jury, and he appeared in court to be tried again. The case has been in the courts for two years.

Caught Government Napping

The government was defeated in the house of commons by 141 to 130 votes, on a motion of John Redmond, the Irish leader, for a reduction of the Irish education estimates. As it was in the nature of a snap division engineered by the nationalists, the government refused to resign, but it is regarded as another straw showing the direction of the wind.

Five Tourists Killed

Five unknown tourists, who were stealing a ride, were killed in a freight wreck on the Colorado & Southern railroad at Mayne, a small station forty miles north of Trinidad, Colo. The engine and five cars of the train were piled in a ditch. The accident was caused by a broken rail. The crew escaped.

Potato Planting Near Emporia

The farmers at Emporia, Kas., are planting oats and potatoes. W. S. Williamson, who has a record for potato raising in that locality, has some potatoes in the ground. He says early planting is one of the secrets of success. He often puts them in as early as the middle of February; planting them eight inches under ground and cultivating the soil away from, rather than on the plants. Mr. Williamson raised 250 bushels to the acre last year.

TERRIBLE PRAIRIE FIRE

More Than \$25,000 Worth of Damage Near Hemmingford

Prairie fires set by a locomotive burned over forty thousand acres of splendid range near Hemmingford, Neb., besides destroying some buildings and range horses and cattle. Messrs. Hall, Rocky, Whalen, Fronapfel and many small ranchmen are completely burned out. Ranchmen Taylor and Hunter are partly burned out and the loss of hay is great. A high wind prevailed, but a large force is fighting the fire. The loss to the Burlington Railroad company is probably \$25,000. There are no particulars from north of the river Niobrara, eight miles north. News south of Hemmingford cannot be heard from.

FATAL COW DISEASE

Many Head of Kansas Cattle Dying from Unknown Malady

R. A. Biddleman, of South Bend, Kas., reports the loss of many milch cows in his vicinity. The animals were stricken with a weakness in the limbs and back. The disease seems to be chiefly with cows soon coming fresh. It is not a result of cornstalk feeding or wheat pasture, as the cattle are kept on a diet of cane, Kaffir corn, hay and straw. The animals last from one to three weeks after taking the disease.

Mr. Biddleman will call the attention of the state veterinarian to the trouble. He has lost three head, William Hoffmaster six and several others have met with losses. The trouble exists in other parts of the county also.

Railroaders Co-Op Store

The shop men employed by the Missouri, Kansas & Texas Railroad company at Parsons, Kas., have organized a co-operative grocery and meat store. This action was brought about by prices charged by the business men of Parsons for groceries and meat. The men expect by this means to supply themselves with the necessary goods at less than current market prices. There are about 1,200 men employed in the Parsons shops and 250 of them have taken up with the co-operative idea. It is expected that the whole 1,200 men will fall in line in a few months.

He Took the \$1,000 Cash

D. L. Wagoner, a painter who lives in Kansas City, Kas., drew the house which was given by the Wichita Central Labor Union. He was given his choice between the house and its value, \$1,000, and he took the money. There were two gifts. Wagoner getting second. S. M. Stevens of Wichita has sued the union for \$600 because of a disagreement over the first gift.

No Ohio Spring Elections

There will be no municipal elections in Ohio this spring. Governor Herrick has signed the Chapman bill abolishing spring elections and it is now a law. The terms of all elective municipal officers, which would have expired in April, have been extended until after the elections next November.

No Fighting at Panama

A French steamer which has just arrived from Colon brought the news to New York that the Colombian government has definitely desisted from any movement to recover its lost territory, and has prohibited any further attempts to attack the Panama frontier.

Senate Confirmations

The senate in executive session confirmed the following nominations: Charles H. Robb, assistant attorney general. Postmasters: Nebraska, Edmund J. Burke, Bancroft; John Ring, Hooper. Capt. Theodore F. Jewell to be a rear admiral.

Glass Blowers Strike

A strike is now on at the works of the American Window Glass company, at Jeannette, Pa. The strike is due to a question of wages, the men who operate the blowing machines demanding an increase. The cessation of work on the part of the blowers has thrown idle all the other departments of the works. This is the largest window glass plant in the United States.

Caught Government Napping

The government was defeated in the house of commons by 141 to 130 votes, on a motion of John Redmond, the Irish leader, for a reduction of the Irish education estimates. As it was in the nature of a snap division engineered by the nationalists, the government refused to resign, but it is regarded as another straw showing the direction of the wind.

Five Tourists Killed

Five unknown tourists, who were stealing a ride, were killed in a freight wreck on the Colorado & Southern railroad at Mayne, a small station forty miles north of Trinidad, Colo. The engine and five cars of the train were piled in a ditch. The accident was caused by a broken rail. The crew escaped.

The people who look for trouble are generally those who find fault.