

and Holcomb) is, in my opinion, a mythical character. He is a man we do not meet in real life. He is wholly a creation of the judicial mind, and has no objective existence anywhere.

"I think it is doubtful whether the evidence in this case shows want of ordinary care, and I am very sure that it does not conclusively show on the part of the plaintiff that extreme degree of indifference that constitutes criminal negligence.

"It was the business of the jury to fix the standard of commensurate care in the circumstances disclosed by the evidence, and to test the plaintiff's conduct by that standard. If in the discharge of this duty they did not reason irrationally and contrary to common sense, their decision should be final. Railroad Co. vs. Landauer, 36 Neb. 642, 54 N. W. 976.

"Upon questions of the kind here considered, the opinion of a judge, however eminent, is, as every one knows, seldom, if ever, better than that of the average juror. And for this reason it seems to me that the court has gone to an extraordinary, if not to an unprecedented, length in setting the verdict aside." 91 N. W., 367-8.

"It was clearly the duty of the company to stop its train," says Commissioner Barnes in the majority opinion, "and allow the plaintiff to alight at his place of destination, and in not doing so it was guilty of negligence—but" (and this ubiquitous but always saves a railroad company when a railroad judge writes the opinion)—"but," says Commissioner Barnes, "this negligence was not the proximate cause of the plaintiff's injuries." And he gravely discusses what a "proximate cause" really is.

"Upon principle and precedent," continues the railroad's candidate for supreme judge, "we hold that, as the pleadings and the evidence stood at the close of the trial the plaintiff was not entitled to recover, and the court erred in refusing to so instruct the jury. For this error the judgment of the district court should be reversed and the case remanded for a new trial."

Strange to say, Judge Holcomb permitted himself to be counted on the wrong side of this case and to be a party to the following bit of judicial legislation:

"A passenger who has been carried past his place of destination by a train which did not stop for him to alight, and who, without notice or knowledge of those in charge of the train, jumps from the steps of the car to the ground while the train is in rapid motion, and is injured thereby, cannot maintain an action against the railroad company to recover damages therefor." (3rd syllabus, C., B. & Q. vs. Martene.)

Butler County

A careful investigation of the Butler county assessment would probably show less cause for complaint against railroad tax-shirking than in almost any other county in Nebraska. Yet the assessment and levy there this year show the rankest kind of discrimination in favor of the roads. Last year the railroads were charged with 22.1 per cent of the taxes; this year they escape with a charge of 20.8 per cent.

Butler county assessors made an increase of \$33,162 in the assessed valuation of the property of farmers and other business men, while the republican state board added \$3,229 to the railroad assessment—about one dollar increase to every ten made by the assessors.

Last year the rate was 7½ mills, making a state tax charge of \$16,674.47 (exceedingly low for as rich a county as Butler) divided as follows:

Railroads	\$ 3,683.50
Others	12,990.97

This year the rate is 9½ mills, making the levy \$22,492.98, divided as follows:

Railroads	\$ 4,696.44
Others	17,796.54

It thus appears that this year's railroad state taxes in Butler county are 27.5 per cent heavier than last year, while the farmers' state taxes have advanced almost exactly 37 per cent. And Butler was one of the places where the populists and democrats shucked corn election day last year.

There was never a more bald-faced falsehood printed than the daily statement of the treasury department in the phrase: "Available cash balance." That balance which is always stated to be over 200 millions is not "available." It is deposited in the national banks and if an attempt were made to make it "available" the banks could not furnish it. Even an intimation that the government would make it "available" by putting it where the government could lay its hands upon it, would produce a world-wide financial crash.

Expert Tax-Dodging

A Chapter in the History of Nebraska Railroad Domination.

Last year the populists of Nebraska went before the people with candidates pledged by a platform to raise the railroad assessment to at least forty millions, if they should be elected to office. Careful figuring had shown this to be about the proper amount for the railroad assessment, based on the assessed valuation of other property. According to the figures presented by Edward Rosewater of the Omaha Bee, such proposed railroad assessment was anything too low; but it promised an increase of about 50 per cent in railroad taxes, without increasing the taxes of other property owners (who were then and are now paying more than their share).

It was not at all strange that the railroads by their managers, did all in their power to defeat the populist ticket. That was to be expected. They understood perfectly that an increase in their taxes, such as was proposed by the populist platform, could not be shifted by a raise in freight rates, because they were then taking all that the traffic would bear and bring in the greatest net returns; and they knew that the proposed increase in railroad taxes must come out of the pockets of railroad stockholders, in the way of smaller dividends on stock.

They also understood perfectly all the political tricks necessary to hoodwink the farmers and other small property owners who pay the bulk of all taxes. Many populists shook their heads dubiously and said, "You can't tax a railroad; it will simply recoup itself by raising rates." And thousands of them stayed in the cornfields election day. In great measure all this was the result of the expert political tactics of the railroads, the managers of which spent money freely to elect "Our Man Mickey" and his colleagues, who had been selected at a conference of railroad leaders in which John N. Baldwin of Iowa was the leading spirit, some days before the republican state convention. It was not surprising that the republicans won; in fact, the wonder is that they didn't win by bigger majorities, in view of the apathy which prevailed among the populists and democrats of the state.

Scarcely was the election over than the astute railroad managers began to cry, "Look at the immense debt; it is caused by the failure of farmers to pay their taxes; we must have a new revenue law." And, having a brutal railroad-dominated republican majority in both house and senate, they passed their new revenue law.

A careful study of this law will show many good features; but what will impress the careful student is the fact which is apparent on nearly every page—that the state must have greater revenues, and that the increase must come out of the farmers and small business men. No intimation is given that the railroads should bear their just share of the taxes. The county assessor is required to value property at its actual cash value and list it for taxation at one-fifth of that amount; but the state board is given a free hand—it is not required to assess the railroads at one-fifth of their actual cash value.

The hubbub raised over the "enormous state debt" and the efforts to enact a new revenue law had their effect upon the precinct assessors in 1903, to the end that the property assessed by them was increased over the figures for 1902 by the sum of nearly eight million dollars, while the state board let the railroads off with a raise of about half a million. The actual increases in dollars and percentages are as follows:

	Assessment.	p. c.
Increase, 1903, in other property	\$7,857,216.81	5.1
Increase, 1903, in railroad property	509,950.63	1.9
Thus while the assessors increased the assessed valuation of other property more than 5 per cent over the valuation of 1902, the state board increased the railroad assessment less than 2 per cent.		
How this has worked out in the various counties, The Independent will take up in detail in a series of other articles. How it has worked out as to the state as a whole is told in the following tables:		
State taxes levied, 1903.....	\$1,523,316.38	
State taxes levied, 1902.....	1,131,124.61	
Total increase	\$ 392,191.77	
Levied against railroad property, 1903	\$ 220,544.22	
Levied against railroad property, 1902	168,163.62	
Increase railroad taxes	\$ 52,380.60	
Levied against other property, 1903	\$1,302,772.16	
Levied against other property, 1902	962,960.99	
Inc. other property taxes	\$ 339,811.17	

The total increase in state taxes levied in 1903 amounts to 34.7 per cent; this includes railroads and other property. But the increase in railroad taxes is only 31.1 per cent, while the increase in taxes levied against other property is 35.3 per cent. Assuming that the railroad assessment and taxes last year were high enough (which is by no means admitted), the increases made this year give the railroads a considerable advantage. Where the farmer last year paid \$10 in state taxes, he must this year pay \$13.53; but where the railroad last year paid \$10 in state taxes, it gets off this year by paying \$13.11. This, of course, is an average for the whole state; the showing for particular counties is much worse.

Notwithstanding this great increase in state taxes—said to be for the purpose of reducing the state debt, it lacks nearly \$350,000 of being sufficient to cover the appropriations made by the last legislature for this year. The debt was created by republican administrations, cut down by the populists, and again increased by the succeeding republican state officers. Even with a 35 per cent increase in the state tax levy this year, it is doubtful if a dollar's reduction will be made in the debt—which is now over the two million mark.

Sherman County

The state tax situation in Sherman county is somewhat remarkable. The farmers must pay 52.4 per cent more state taxes than they did last year, while the railroads are called upon to pay 47.7 per cent more than last year. The assessors added \$55,287.60 to the assessed valuation of the farmers' property, while the republican state board added \$8,067.81 to the railroad assessment—about one dollar to seven.

Last year Sherman county got off with a 6 mill state levy, amounting to \$5,492.87, divided thus:

Railroads	\$1,132.76
Others	4,360.11

This year the rate is 8½ mills, making the tax \$8,320.08, divided as follows:

Railroads	\$1,673.33
Others	6,646.75

Farmers' property which last year paid \$10 in state taxes, must this year pay \$15.24; and where the railroads paid \$10 last year they must now pay \$14.77. Thus Sherman county farmers are not only called upon to pay for republican extravagance, but they must pay part of what the railroads ought to stand.

Sherman county has always been one of the populist stand-bys, and is less guilty of stay-at-homeism than most of them. It may be that the state board decided to punish Sherman county farmers for being populists—who knows?

Buffalo County

Buffalo county assessors in 1903 made an increase of \$93,022.65 in the assessed valuation of the property of farmers and other business men; and the republican state board added \$8,457.50 to the railroad assessment—or about one dollar increase to every \$11 added by the assessors. The effect of this is that whereas the railroads in 1902 were charged with 24.1 per cent of the taxes in Buffalo county, they are this year charged with 23.1 per cent.

The levy of 1902, at 7½ mills, amounted to \$20,330.23 of state taxes, divided as follows:

Railroads	\$ 4,903.11
Others	15,427.11

The levy of 1903, at 8½ mills, amounts to \$23,903.51, divided as follows:

Railroads	\$ 5,628.86
Others	18,274.65

The result is that railroad taxes for 1903 have been increased 14.8 per cent in Buffalo county, while the farmers there must stand an increase of 18.4 per cent.

And Buffalo county is another of the counties where populist farmers believed there was nothing to vote for in the campaign of 1902, and stayed at home shucking corn. They must pay \$2,800 additional taxes as a result of that day's folly. Those who dance must pay the fiddler.

A dispatch from Philadelphia says that the state committee of the people's party of Pennsylvania held a meeting there and decided not to put up a state ticket this year. Theodore P. Rynder, editor of the Erie Press, was re-elected chairman and authorized to appoint his own secretaries and instructed to have a full delegation at the national committee meeting at St. Louis, February 22, 1904.

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Costs Nothing If It Fails.

Any honest person who suffers from Rheumatism is welcome to this offer. For years I searched everywhere to find a specific for Rheumatism. For nearly 20 years I worked to this end. At last, in Germany, my search was rewarded. I found a costly chemical that did not disappoint me as other Rheumatic prescriptions had disappointed physicians everywhere.

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Write me and I will send you the book. Try my remedy for a month, for it can't harm you anyway. If it fails the loss is mine.

Address Dr. Shoop, Box 940, Racine, Wis.
Mild cases not chronic are often cured by one or two bottles. At all druggists.

The coal mines are being shut down because "there is too much coal mined," and the dealers continue to raise prices because "the demand is greater than the supply." The mullet head believes both these statements are gospel truth and continues to "vote 'er straight."

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The new method of smoking meat has come to stay. It has already come and staid so long in many parts of the country that there is no longer any more thought of going back to the old method than of returning to the old-fashioned ox cart. When you smoke your meat with our Modern Meat Smoker, you accomplish all that could possibly be done by the old method, and something that the old way does not accomplish. The meat is better protected against decay and against the attacks of germs and insects. It tastes better, it looks better, and it will bring more money. The old method of smoking dries out the meat and reduces the weight. The shrinkage is often one-fifth, and this runs into money when you consider the amount of meat the average farmer usually smokes. Our Modern Meat Smoker is practically condensed liquid smoke which can be applied in a minute with a brush or sponge, and that ends the process. You run no danger in losing by fire or theft, and save both time and money. Our Modern Meat Smoker is put up in quart bottles only. One bottle will cover 250 to 300 lbs. of meat. Regular price, 75c; cut price, 60c.

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