

needed in Nebraska and in the entire country, that shall be fearless and independent in its attacks upon railroad tyranny and in its demand for political and economic reforms.

The Independent will continue to be an open forum for all who believe they have something to say that will advance the cause of good government in the state or in the nation. The editor has established a department under the heading "Letters From the People," and he solicits from every man and woman, whatever may be his or her shade of opinion, letters on the social and economic problems of the day.

The Independent will carry on its campaign against railway and corporation tyranny and other abuses with a resolute purpose. It does not expect quarter from its enemies and it will not be disheartened by the injustice of those who should be its friends. Wherever there are advocates of a "government of the people, by the people and for the people," wherever special privileges are condemned and good men hope for the uplifting of the commonwealth from the mires of national, state and municipal corruption, The Independent will find its friends and staunch supporters. Standing as it does on the threshold of a new era, it cannot forbear to express a sense of elation at the fact that the grand army of reform has already grown to such magnificent proportions in this beloved land of ours.

DRIVEN TO ABSURD ARGUMENTS

In an effort to evade increased taxation, and, if possible, to secure a lower valuation, the Union Pacific Railroad company sent to Lincoln an assistant tax commissioner, who submitted a remarkable plea for the wonder and entertainment of the state board of assessment. He contended that the board had no right, when fixing the assessment, to take into consideration inter-state traffic. It was his view that the board should be guided solely by local business in determining a railway's value for taxation purposes in Nebraska.

The taxation experts of Nebraska railways spend many hours of mental stress in an effort to discover arguments that will cloud the minds of the people. The argument, however, presented by R. J. Clancy, now the Union Pacific's assistant tax commissioner, but a few months ago a suave and subtle lobbyist, will scarcely cast a shadow, it is so tenuous and intangible.

If Mr. Clancy's proposed basis of valuations were adopted the assistant tax commissioners of every railway between the Mississippi river and the Pacific coast would probably be able to show that the stockholders of their roads were subjects for charity. In Nevada, for example, the Central Pacific might claim from the state a rebate in excess of the amount of taxes paid and be able to show that it was losing money every day on local business.

The tax commissioners of the Union Pacific and Central Pacific in Nebraska, Wyoming, Utah, Nevada and California have probably agreed on this argument and will doubtless use it, whenever necessary, in all these states. They may even have some success in persuading assessment boards not to increase the valuations of the Union Pacific and Central Pacific, but the tax commissioners of the Union Pacific will never try to convince the stockholders of the road or the investing public who will be asked to buy the \$100,000,000 of preferred stock recently authorized at Salt Lake, that the value of the road is to be estimated by the local business.

If only local business were considered by the prospective purchasers of stock they would be alarmed lest the Union Pacific were bankrupt, but an investigation would show them that the great earnings of the company come from the inter-state traffic and that this inter-state traffic is an important factor in determining the value of the property.

PASSING OF THE GRAND ARMY

The veterans of the civil war are falling before the blades of the Grim Reaper almost as fast as they fell in those bloody days of Gettysburg and the Wilderness. Soon the Grand Army of the Republic will have vanished from the earth, and those who strew with flowers the graves of the nation's heroes will see no forms in faded blue or gray among the throngs that will still love to honor the men who fought in the greatest war since the world began. The coming of that Decoration day when the last veterans of the north and south shall be sleeping upon the quiet hill-sides will bring to the nation indescribable sadness, but it will also bring the hope that as the soldiers of the blue and gray sleep together in peace among the flowers that have been scattered above them with impartial hands, their children will dwell together in unity and love unto the remotest ages.

The tragedy which has just been enacted in the Sea of Japan makes the heart sick. In such an hour few men feel like appealing to the "Lord of the far-flung battle line." Their lips instinctively breath a prayer to the Prince of Peace that the war spirit may vanish from the earth and that wars may cease forever.

In this land of ours the gallant sons of warrior sires will ever be only too eager to surrender their lives that the nation may not perish, that it may continue to shed the light of liberty over all the world and to teach all people the truth and beauty of our ideals. But as we should entertain the hope that our country may never again be severed by civic strife, so we can have no nobler aspiration than to work in the cause of peace that the nations, Christian and non-Christian, may be led to adjust their differences in a spirit of love and brotherhood.

LAW CAN BE ENFORCED

Attorney General Brown Can Place the Maximum Freight Rate Schedule of 1893 in Effect and Prevent Railway Extortion

In a statement which will be found on another page of this issue Attorney General Norris Brown contends that the maximum freight rate law is practically dead, and intimates that it would be a useless task to attempt its resuscitation. On the other hand, the Hon. C. J. Smyth, former attorney general of Nebraska, believes that the United States supreme court could easily be induced to take up the case and grant Attorney General Brown the right to show that present conditions in Nebraska justify the application of the law.

The Independent wishes to reiterate its contention that party jealousy and petty politics have too long prevented the people of Nebraska from obtaining good government. Attorney General Brown has suddenly been converted to the belief that the commodity rate bill, a republican measure, is constitutional and is just the kind of a rate reduction law that the legislature should pass. This is in line with Gov. Mickey's reported intention of calling a special session of the legislature to consider railway regulation and rate reduction. In none of the newspapers which have advocated the special session has any measure other than the commodity rate bill been approved.

To The Independent this unanimous republican approbation of a measure, which was regarded as a joke during the regular session, appears to be a political plot to restore party prestige. Even if the law should be declared constitutional, which is unlikely, three or four years would be consumed in litigation before it could be enforced.

The maximum rate law has been tested by exhaustive litigation. It is true that a federal injunction prevents its immediate enforcement, but the attorney general could sweep away the injunction in comparatively short time if he made the required showing, and if Hon. C. J. Smyth is correct in his view that the reductions under the Newberry schedule would in no case be greater than twenty per cent, Attorney General Brown would find it easy to prove his case.

The attorney general's plea that the non-existence of the state board of transportation, which was finally abolished in 1901, would prevent the law's enforcement, is ill-considered. The transportation board was given no power to enforce the law, which was effective per se. The jurisdiction of the board was limited to minor details. At the direction of the court it could raise a rate which the court had found to be unjust and unreasonable. Its only other power was to reduce the rates on any class or commodity in the schedule of rates fixed in the act, whenever it should seem just and reasonable to a majority of the board. The passage of the law placed in effect the schedule fixed by the act and the board was merely empowered to lower the rates to a point below this schedule whenever it considered such a reduction just and reasonable. But the maximum schedule was in effect without any action being taken by the board, and if the federal injunction should be dissolved the maximum schedules would be in effect even with no board existing.

The people of Nebraska should insist on the enforcement of the Newberry law. They should condemn all political stratagems designed to delay or prevent its enforcement. If any state officials allow party considerations to stand in the way they should be made to feel the weight of public resentment. With such a law on the statute book the people have it in their power to control the railways, and they should not permit the attorney general to blind himself to his duty.

If the people of Nebraska will awake to a realization of their power they will be as successful in their contest against the railways as the citizens of Philadelphia and Chicago have been in their contest against ring rule and corporation tyranny.

TAFT AS AN APOLOGIST.

Secretary Taft has evidently been selected as spokesman for the administration. His friends regret that the genial secretary, while fulfilling his delicate task, has been forced to appear so often of late in the role of apologist. Only a fortnight ago, speaking for the Panama canal commission, he shattered the tariff idol with one ruthless blow, but a few days later was compelled to explain that the administration would try to be as orthodox on the tariff question as the emergency permitted.

Scarcely had the secretary turned this ponderous somersault when the treasury deficit began to cry loudly for explanation. On May 17 it had reached the enormous sum of \$36,753,556. The public sat bolt upright and took notice, and the secretary was sent to Columbus, O., with instructions to touch upon the subject diplomatically. In his speech to the Ohio republicans Mr. Taft said that if next year should witness a repetition of the deficit the republicans would provide a suitable means of avoiding a real