

Nebraska News

Senator McKesson's bill to exempt from taxation that part of the value of real estate represented by a taxed mortgage, introduces a lively question for debate. Under the law proposed the tax on a mortgage may be paid in either of two ways, by the holder of the mortgage or by the owner of the land under agreement with the mortgagee. A farmer who borrows money and gives a mortgage may agree, presumably in consideration of a lower interest rate, to pay the mortgage tax; or he may pay the tax only on the un-mortgaged value of his land while the owner of the mortgage pays the tax on the mortgage, presumably protecting himself by a higher interest rate. Such a proceeding, with all its complications amounting in effect to abolishing the tax on real estate mortgages, since the mortgage and the land together would pay tax only on the assessed value of the land. By all odds the logical way to go about the matter would be simply to eliminate the mortgage tax entirely and save the troublesome and entirely unprofitable complications involved in the round-about mortgage tax method. This will probably not be politic at this time, for the reason that a great many real estate holders still cling to the delusion that there is some way to tax a mortgage so that the holder of the mortgage will have to pay the tax. It will probably take a few years of such measures as this to demonstrate to taxpayers that a tax on mortgages, anyway they can fix it, will ultimately and on the average be paid by the mortgaged property, if not in the form of tax, then in the name of interest.

So far as the state courts are concerned, the question of the validity of the railroad commission amendment and the status of the railroad commissioners will be settled without delay at the time when such a question ought to be settled, right at the beginning. By grace of a legal device so eminently sensible as to disarm for the moment the critics of the many inadequacies of legal procedure, it is made possible to bring the question to judgment without waiting for the opponents of the measure to choose their own time and manner of attack. The right of the state to act through its railroad commission may ultimately have to be fought the weary way through all the federal courts, but an early decision in the Nebraska supreme court will cut off the opportunity for gaining a year

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Nothing could be more liberal. Few physicians have such confidence in their remedies. There is no reason why all afflicted persons should not avail themselves of this exceedingly liberal offer, as they may never have another such opportunity. No death comes as suddenly as that from heart disease.

Mrs. A. Kronck, of Huntington, Ind., was cured after thirty physicians failed; Mrs. Flora Greater, of Bristolville, O., after twenty-two; Jas. R. Waite, the noted actor, after a score had pronounced him incurable; Mrs. Frank Smith of Chicago after five leading physicians had given her up; Mr. Julius Keister, of Chicago, after ten; Mrs. R. Parker, after sixteen, failed.

A thousand references to, and testimonials from: Bishops, Clergymen, Bankers, Farmers and their wives will be sent free upon request. Send a careful description of your case, and write for book, valuable advice and treatment free. Address, Franklin Miles, M. D., LL. B., Dept. H., 601 to 611 Main St., Elkhart, Ind.

or two of delay in the local courts before beginning that succession of battles. The legislature has earned the thanks of the state for its sane course in bringing the matter into its present shape.

The new method of electing a United States senator is so much in advance of the old corrupt scramble that culminated in the scandals of 1901 that the state will never willingly go back to the old system. The next advance will be the substitution of the primary for convention nominations. That will be as far as the state can go until a federal constitutional amendment permits popular elections. As the country is now moving, that wholesome reform cannot be more than half a dozen years in the future.

A curious gap in the laws protecting minors from liquor and tobacco came to light in the trial of Louie Kasdorf for "bootlegging" in York the other day. The evidence against Kasdorf seemed to show that he had given away whisky to minors, an offense punishable to the amount of \$25 when committed by a licensed liquor dealer. The defendant in this case was operating without a license, however, and a search of the statutes failed to find anything to forbid an unlicensed liquor purveyor from giving away liquor to minors. The defendant was accordingly discharged. The law on this point touching tobacco forbids any "person, firm, or association" to furnish tobacco in any way to minors under eighteen years of age, but only licensed dealers are forbidden to furnish liquor to minors. The York Republican, which reports the case, thinks that if one of York county's representatives in the legislature "drafts the proper bill to remedy this glaring inconsistency on the statute, by making it at least as much of an offense to give booze to a minor as it now is to give tobacco to a juvenile, the legislature would certainly be enacted."

George W. Berge does the state a service by devoting a part of the last issue of the Independent under his management to the question of terminal taxation. An effort was made by certain democratic politicians last campaign to make the people of the state believe that terminal taxation meant taking a certain portion of the railroad taxes away from the country and giving it to the towns. The statement was so plainly false as to throw just doubts upon the sincerity of any persons acquainted with the facts who made such assertions. Mr. Berge's statement of the matter, coming from a prominent member of the party which has not favored terminal taxation should set at rest any ill informed minds that may still suspect a scheme to take something from the country and give it to the cities.

He says: "Terminal taxation means that the plan of assessment for county, school and state purposes shall not be disturbed but that in the cities for city purposes alone the railroads shall be assessed on all the property actually in the cities. In doing this it will not increase the taxes of people in the western counties one cent. It will simply make the railroads pay more taxes in the cities and villages."

This explains the vigorous opposition of the railroads to terminal taxation, an opposition which must have seemed strange to those who supposed the matter to be merely a question of the distribution of railroad tax money between city and country. Terminal taxation is simply this: As everybody knows, the entire value of railroad property, including expensive improvements in the towns, is supposed to be distributed for taxation purposes over the entire line. Cities and towns are compelled to levy special city taxes for paving, fire protection, policing, and such things, the benefits of which accrue to the railroad property within the town exactly as to any other property. Under the present method, this extra city levy falls, not upon the value of the railroad property within the cities, but upon only that small proportion of the value of the property that the mileage within the cities bears to the total mileage of the road. The country does not gain what the cities lose here. The railroads gain it by escaping their share of the taxes which go to protect and increase the value of their city property. The country has no financial interest in the question of terminal taxation, but it has a moral interest in seeing that the towns receive justice in this matter at the hands of the railroads.

Wood alcohol may now be had on the Lincoln markets for sixty cents a gallon. The price before the passage of the free alcohol bill was a little less than a dollar. It is possible now to explain in figures why the wood alcohol interests lobbied against the bill.

Since the admission of Nebraska into the union in 1867, this state has been represented by fourteen different men in the United States senate. Mr. Brown is the fifteenth Nebraskan selected for this post. That this office carries with it pressing responsibilities as well as honor may be gleaned from a study of the political history of his predecessors. "When the state was admitted two senators were chosen, General

Thayer, who drew the long fractional term of four years, and T. W. Tipton, who drew the short term of two years. Senator Tipton was re-elected. The succession in the two lines from Thayer and Tipton respectively, is as follows:

Tipton .. 1867-69	Thayer .. 1867-71
Tipton .. 1869-75	Hitchcock .. 1871-77
Paddock .. 1875-81	Saunders .. 1877-83
VanWyck .. 1881-87	Manderson .. 1883-89
Paddock .. 1887-93	Manderson .. 1889-95
Allen .. 1893-99	Thurston .. 1895-01
Hayward .. 1899-05	Millard .. 1901-07
Allen .. 1899-01	Brown .. 1907
Dietrich .. 1905-05	
Burkett .. 1905	

It will be seen that but two of these senators were their own immediate successors, Tipton and Manderson. Paddock, who was defeated by Van Wyck in 1881 succeeded in turning the tables on the victor six years later. The name of Allen appears twice on the list, the second time by appointment for the short period between the death of Senator Hayward and the election by the next legislature. Manderson, by reason of his ability and prestige both at home and at Washington and because of the quiet transition stage of Nebraska politics in 1889, was able to achieve a re-election without even coming home to ask for it. But even this senator did not consider it wise to ask for a third term, although his party was in power when his successor was chosen.

The fate that has attached itself to the office of senator in Nebraska may be ascribed to several causes—unwisdom in the use of patronage, the unsettled social condition of a young state, the warfare between the Union Pacific and the Burlington railroads, the struggle between the public and all of the corporations, and the vicissitudes of politics generally. The most impressive fact to a newly elected senator must be the shortness of the political life of the average senator from this state and the depth of the oblivion into which one may fall from this high station.

Norris Brown is the second Nebraska senator to be chosen by a method that approaches a popular election. He too will go to Washington without owing allegiance to any corporation, newspaper or faction. He will be in a position to represent not this or that railroad or banking interest, but the whole people. With the exception of Senator Burkett, no senator has gone to Washington from this state in recent years with the possibility of greater freedom and usefulness.

His greatest danger probably lies in the matter of his private finances. As he is a public man, entrusted with the highest honors a state can bestow, it must not be counted in bad taste to discuss this matter frankly. His elevation to high office is due to his own courage and ability. He is not a man of means. He will be thrown with his family into a city where the salary of a senator means poverty, particularly since many favors and privileges heretofore enjoyed are now withdrawn. Senator Norris Brown is about to enter a fiery furnace that will show in a short time whether he is made of gold or a material that will fall to pieces under the social trial he is about to undergo. No Nebraska senator ever had greater opportunities. Probably none ever needed so many Spartan virtues to withstand the lure of the present extravagant social life of the national capital. It is unnecessary to add that his friends are confident that he will endure the test.

The house of representatives has recommended for passage a bill permitting "any veterinary surgeon who has been a successful practitioner for five years" to use the title of veterinary surgeon. This is in fact a bill to discourage the study of science among men aspiring to practice as veterinarians. Any man who treats his own domestic animals and those of his neighbors in a desultory way for five years will be able to offer proof that he has been in "successful practice" for the required time, and will then be able to put out his sign as a "veterinary surgeon" with as much assurance as if he were a graduate of a school or had taken the regular state examinations. If this bill is passed, the entire statute governing this subject might as well go with it.

In truth, the existing law is extremely liberal in the matter of allowing amateur horse doctors to practice and to receive money for their services. "Nothing in this act," the law reads, "shall prevent any person practicing veterinary medicine, veterinary surgery or veterinary dentistry in this state, provided, said person shall not assume or use the title of veterinarian or analogous title, or that of any de-

gree or part thereof conferred by any recognized veterinary college or university."

Under this law the sign "veterinary surgeon" means that the man showing it has some knowledge of the science. Under the bill as recommended for passage in the house it will mean nothing. But it will be a grand thing for the livery stable "Doc."

Once in a while we get a bit impatient with our Nebraska winds. The smoky city has lately been giving an exhibition of how much more might we be impatient over a lack of wind. Pittsburg nearly smothered in its own smoke last week. Day and night were as one, all because of want of wind to carry away the fog and smoke of a spell of muggy weather.

As forecasted before the legislature met, the question of the form of pure food law to be enacted in Nebraska is to be largely a question of who shall have the pleasure of administering the law. In general, whatever law is passed seems destined to follow closely the national pure food act which went into effect at the beginning of the year. But the proper enforcement of a pure food law requires special officers. Enforcement of the joke which now passes for a pure food law in Nebraska is provided for by making the governor state food commissioner, and giving him authority to appoint a deputy commissioner to give his time to the duties incident to the enforcement of the act. Senate file No. 64, introduced by Senator Burns, is a pure food bill modeled after the federal law and continuing this system of enforcement, the deputy commissioner to receive a salary of \$1,800 a year. A senate bill introduced by Dr. Wilson turns the enforcement of the law over to the doctors by having the secretaries of the state board of health appoint an inspector of food and drugs who "shall be a graduated physician of practical skill and experience." It is not clear whether osteopaths are eligible to this plum, which involves a salary of \$2,500 a year, but it is evident that Christian scientists are not. Thus far the grocers and the undertakers, both of whom have a direct interest in the matter, do not seem to have applied for the privilege of enforcing the pure food law, but the session is yet young. People with no particular axe to grind would generally like to see the enforcement of the act turned over to the state university, through its agricultural department, as is done in Kentucky where a pure food law is operating with marked benefit to the public.

Lieutenant Governor Hopewell does not regard precedent, although he is a lawyer and a jurist. He arose in the sacred precincts of the senate in committee of the whole yesterday and said if there were no objections he would like to be heard on the bill under consideration. No one voiced an objection and he made an eloquent speech in favor of preventing the shooting of squirrels at any time of the year. The senate had not recovered from its surprise until he had made an effective plea against a bill under consideration. The bill affected nothing but the squirrels and hundreds of people in Nebraska who feel a sentiment in favor of the graceful little "beasts" as their friend, Senator Gibson of Douglas, who was in the chair, called them, will applaud him. Hundreds of other citizens who regard the graceful little beasts as legitimate game for the hunter, under restrictions of a game law, and who take the testimony of ornithologists that squirrels are robbers of birds, the protector of crops from insects, will charge that the lieutenant governor had no more authority to make a speech before the senate than any other outsider who is not a member of that body.

Those bills by Representative E. P. Brown that won favor in the house against the wishes of most of the law-

The Midwest Life

On January 22, 1907, the Midwest Life of Lincoln, Neb., filed its first annual report with the state insurance department. According to this report the company had in force 426 policies, aggregating \$559,000 of insurance. As the company did not commence writing business until May it did in the eight remaining months of the year an aggregate of \$70,000 a month. Of the 426 policies in force, 261 were Payment Life, 66 were Ordinary Life, 6 were 15 Payment Life, 44 were 10 Payment Life, 32 were Endowment and 17 were Term Policies. The policies averaged \$1,312 in amount. The average premium was \$36.14 and the average age 32 years.

The report further shows that the Midwest Life has admitted assets of \$115,829.51 and that its net liability to its policyholders is \$2,437.03. Of these assets of the company \$111,216 are in first real estate mortgages and \$103,100 of these are deposited with the state auditor for the security of its policyholders. No deaths are shown.

The Midwest Life is the only Nebraska Company which operates wholly on the annual dividend plan.