

## THE VALENTINE DEMOCRAT

I. M. RICE, Publisher.

### VALENTINE, - NEBRASKA

Some widows seem to think that a husband is better late than never.

On a western race track there is a horse named Crime. Is it not almost a crime to run him?

Europe is again discussing disarmament. But the Krupp gun works are running right along.

A Missouri aeronaut has just made a decidedly novel ascension. He was sent up for thirty days for gambling.

Agulnaldo made the mistake of his life when he sat for his picture with Admiral Dewey as the snapshot artist.

A veteran of the Civil War aged 78 has married a girl of 18. Add one more name to the list of widows' pensions, Mr. Ware.

The Governor of Yucatan reports that his country has neither a war nor a revolution on hand. This woeful lack of enterprise is truly deplorable.

The man who will step into President Roosevelt's shoes after the next election will have every reason to be proud of them. He pays \$18 a pair.

Ping pong is to be dethroned. A new game is coming into favor. It is played with a pair of bellows and an air ball, and it is called Piff-Puff. Oh, pshaw!

A fisherman is said to have found a nugget of gold in a fish caught in Lake Michigan. This is a new way of putting the gold cure where it may do the most good.

Francis A. Palmer, of New York, another rich man, has started in to build colleges. It will presently come to pass that college building will be another of the overcrowded professions.

Brigham Young's grandson has been appointed General Superintendent of a railroad that runs somewhere in Utah. If the whole Young family travels on "paper" the road won't pay a dividend in a million years.

Jonh Bull promises to make the Boers so happy under his rule that they will be ashamed of themselves for not having begged him to take hold at the beginning. It is to be hoped that John isn't merely talking in order to hear the applause.

Twenty-six miles a day would be but a small pace for an ocean steamer; but the twenty-six miles of Pacific cable now manufactured each day are reeling off the distance between the United States and the Philippine Islands which this same cable will practically reduce from eight thousand miles to fifteen minutes.

One peculiar result of prosperity in many of the manufacturing industries is to make business dull in the factories which produce low-cost goods only, whereas in times of general depression these concerns are the ones which run overtime. This rule applies to the classes of things which people must buy, not to those with which during periods of stagnation they can dispense.

Young Alfred G. Vanderbilt is having a "camp" fitted up in the Adirondacks for himself and a party of friends. The "shanty" will cost about \$75,000. It will be finished in hard wood; each room will have a bath, with hot and cold water, attached; a gas plant has been installed, and the kitchen will be presided over by a \$200-a-week chef. It must seem terribly rough for a young man who has been brought up amid refined surroundings to have to go camping in a rude place like that.

A report by one of the United States consuls in England calls attention to a resolution adopted in May by the National Federation of Fruitgrowers. The resolution is directed against the unsatisfactory way in which American apples are shipped to England, and asks that the Canadian plan be adopted, by which the government sorts the apples and stamps the grade upon the box or barrel. The federation says that this or any other plan that will insure the English purchaser that the quality of the apples he buys is what it pretends to be will greatly extend the market for American apples.

When Harvard University made President Roosevelt a doctor of laws she honored one of her own graduates as well as the chief magistrate of the nation. Thirteen other Presidents have been college graduates, and two at least of the remaining twelve entered college without finishing the course. The two Adamses and Roosevelt were educated at Harvard; Jefferson and Tyler at William and Mary; Madison at Princeton; William Henry Harrison at Hampden-Sydney; Polk at the University of North Carolina; Pierce at Bowdoin; Buchanan at Dickinson; Grant at West Point; Hayes at Kenyon; Garfield at Williams; Arthur at Union, and Benjamin Harrison at Miami. McKinley entered Allegheny, but left on account of ill health, and Monroe enlisted in the Revolutionary army while a student at William and Mary.

The great Burlington Railroad Company bites the pennies as hard as one of its \$50 a month clerks. A few weeks ago one of the engines of the Chicago,

Burlington & Quincy Railroad jumped the track and demolished a city hydrant. The city of Chicago rendered a bill for \$65, the cost of a new hydrant. A few days following Commissioner of Public Works Blocki received a reply. The Burlington Road held that the value of the scrap iron should be deducted from the bill—that scrap iron was worth 2 cents a pound. Deputy Commissioner Brennen figured that a hydrant sold for scrap iron would bring about \$1.97. So this amount would doubtless be deducted from the bill. You would scarcely expect a great corporation to be so particular about the pennies. But watching the pennies makes dividends possible. Big concerns pay high salaries to men who can save more than their salaries by keeping an eye on the little leaks. J. J. Hill knows that the fraction of a cent the cost of everything that goes into the Great Northern roadway or rolling stock. Where other managers would fail to make expenses, he makes money. Great industrial enterprises are conducted with success by making their entire profits from the utilization of what was formerly waste. "Take care of the pennies. The dollars will take care of themselves." Individuals as well as corporations must learn this lesson. Most men fail because they have never learned the old-fashioned lesson of economy. There is a big difference between stinginess and economy. The manager of a business who can make the distinction, the manager who can run the line between thriftiness and niggardliness is the manager who succeeds. It pays the Burlington to have a man who will look out for the discount of \$1.97. If that corporation can afford to hire a man to watch the corners, how much more is it necessary for the man who does business for himself? A large volume of business on a small margin of profit with somebody to look after the leakage—that is modern business.

No metaphor so accurately describes the fate of the measures which have received more or less of the attention of Congress without actually passing as to say, when the long session closes, that they are side-tracked. It implies some progress already made, and a chance to move forward at the next session. To say of most of these bills that they have been killed would be to exaggerate. The Congressional Record Index shows, for example, as many as sixteen legislative stations between the introduction of a certain private pension bill and its approval by the President. No wonder adjournment overtakes many a more important measure some distance this side of the White House! Legislation for the restriction of immigration, by the reading and writing test, has been under consideration by several Congresses, but has in each one been side-tracked somewhere on the journey. This year the House Committee reported a bill to codify the existing immigration laws, without changing them in any essential particular. Somewhat unexpectedly, the "educational test" was offered as an amendment, and carried; the Senate, however, unwilling to pass hurriedly on so important a project, has allowed it to lie over in committee till December. A shipping subsidy bill passed the Senate, but efforts to get it reported by the House Committee have been unavailing. Two military measures were side-tracked still earlier in their course. One for the improvement of the militia, originating in the House, was reported from its committee; a Senate measure to provide for a general staff came to a standstill in committee. The bill for the creation of a new Department of Commerce went over. So did measures for the better protection of the President, and for the revision of the bankruptcy bill, as well as two proposed amendments to the Constitution which had passed the Senate; the bill to admit new States to the Union was side-tracked, but there is an arrangement that the first train in December shall take it on, for at least another run toward the terminal.

#### Wheels.

The earliest mention of wheels in the Bible is in Exodus xiv. 25, when the chariot-wheels of the Egyptians were "taken off by the Lord," although chariots are mentioned in Genesis xli. 43. But there were older nations than the Egyptians. The Chaldeans used chariots, and the Greeks are said to have had chariots at the siege of Troy, 1500 B. C. Probably in reality the wheel is about as early a piece of machinery as any now existing. Of course it has been developed, but the bicycle-wheel of to-day is a direct descendant of the section of a log of wood used by the agricultural peoples thousands of years ago.

#### Their Words Stuck.

When Mark Twain was in Egypt he one day arranged with a friend to meet him at one of the pyramids. The latter engaged two old but experienced Arabs to guide him to the place. He afterward complained that, although he had some knowledge of their native language, he could not ascertain anything that his guides had said to him. "You should have hired younger men," Mr. Clemens told him. "These toothless old fellows talk only gum Arabic."—New York Times.

**\$4,222,140 for Pens and Pencils.** The census bureau has issued a report on the manufacture of pens and pencils in the United States for 1900. It shows that a total of \$3,671,741 was invested in this manufacture in the fifty-five establishments reporting for the United States. The value of the products is returned at \$4,222,140; wages, \$1,192,405; materials used, mill supplies, freight and fuel, \$1,747,852.

You all hear this frequently: "TU tell you what you ought to do."

## Nebraska Politics.

Excerpts From The Nebraska Independent, Lincoln, Nebraska, Made by Direction of the Populist State Central Committee

### TAXATION IN NEBRASKA

Two Periods in the History of the State—Railroad Assessments Average Ten Per Cent Too Low for 13 Years

The Independent has shown in a number of articles that ever since 1874 there has been a tendency to constantly depress the assessed valuations of all property; but that the state board of equalization has depressed the assessed valuation of railroad property much greater relatively than the precinct assessors have crowded down the assessed valuations on lands.

We showed in a former article that in 1874 the railroads were assessed an average of \$10,095.89 per mile, while lands, improved and unimproved, were returned at an average valuation of \$3.91 per acre. Similar figures for the year 1901 were: Railroads, \$4,630.43 per mile; lands, \$2.47 per acre.

The per cent of decline in assessed valuations between 1874 and 1901 was: Railroads, per mile, 54 per cent; lands, 37 per cent. If the railroad assessment of 1901 had been made 37 per cent less than the 1874 valuation per mile, the total assessment for 1901 would have been (in round numbers) ten million dollars greater than the republican board actually made it. And that would have produced about \$400,000 more of state, county and school district taxes. It would have helped out the state general fund alone \$50,000.

But it has been suggested that in the year 1874 the railroads were too heavily taxed; so, for convenience in making our calculations, we shall take average valuations extending over a period of several years. Although the tendency, as we have said, has been downward for the past 28 or 29 years, there is a point where we can divide into two periods. The first is from 1874 to 1889, both inclusive, 16 years; and the second, from 1890 to 1901, both inclusive, 12 years. With exception of the year 1879, lands during the first period were not assessed on the average at less than \$3.00—ranging from \$2.91 in 1874 to \$2.86 in 1879, and averaging \$3.28 each year for the 16 years. During this period railroad valuations were above \$6,000 per mile, except the last two years, ranging from \$10,095.89 in 1874 to \$5,828 in 1888, and averaging \$6,960.42 each year for the 16 years.

During the second period acre valuations ranged from \$3.08 in 1893 to \$2.45 in 1900, averaging \$2.73 for the 12 years. Except for 1893 the \$3.00 mark was not reached in this period. Railroad valuations per mile went steadily downward from \$5,788.42 in 1890 to \$4,687.22 in 1896, rallying under fusion administration to \$4,710.70 in 1898, but averaging for the 12-year period \$4,338.20 per mile.

With these facts before us we are enabled to compare one period with the other and by a calculation in simple proportion ascertain whether lands or railroads derived the greater benefit of the constant decrease in assessed valuations:

\$3.28 : \$3,960.48 :: \$2.73 : (\$5,488.45).

Lands in the first period were assessed at \$3.28 per acre and railroads at \$5,960.48 per mile. In the second period lands were assessed at \$2.73 per acre—and railroads should have been assessed at \$5,488.45 per mile to be in proportion. But they were not.

Per mile. They should have been.....\$5,488.45 They were.....4,338.20

Shirking taxation on.....\$ 550.25 Thus they were under-assessed \$550.25 per mile per year for 12 years, a total of \$6,603 per mile for the period. And as there were on the average 5,515.79 miles of railroad in the state, the roads in 12 years escaped taxation on \$36,420,761.37 of value—more than three millions a year. If we assume that taxes averaged \$3.50 to the hundred dollars valuation, the roads actually shirked \$1,275,000 in state, county and school district taxes during the 12-year period. At 40 mills on the dollar the taxes shirked would be \$1,450,000.

Of course the problem in proportion can be turned another way. Above we assumed that the land valuations were not too high, and found that railroad valuations were 10 per cent too low each year for twelve long years. If we now assume that the \$4,338.20 per mile is about right for the railroads, what ought to be the acre valuation for the second period to make it in proportion with lands in the first period.

\$6,960.48 : \$3.28 :: \$4,338.20 : (\$2.18).

Accordingly, farm lands, improved and unimproved, should have averaged \$2.18 per acre for the 12-year period from 1890 to 1901. But they did not.

Per acre. They were assessed.....\$2.73 They should have been.....2.18

An over-assessment of.....\$0.55 Now, an over-assessment of 55 cents a year for 12 years is \$6.60 an acre for the period. And, as there were on the average 29,467,417 acres returned each year, this would mean that in the 12 years the owners of land paid taxes on \$194,374,952 of value over and above what they should have been assessed to be in proportion with the railroads. An average levy of \$3.50 on the hundred dollars valuation would mean that the land owners paid \$6,800,000 more state, county and school district taxes than they should have paid.

At an average of 40 mills on the dol-

#### HOW LONG WILL IT FLOAT?

The warnings that The Independent has been giving concerning this credit balloon that the trust promoters and banks have sent kiting ten thousand feet high are being re-echoed in Europe. In a recent article the French economist, Leroy-Beaulieu, says:

"It seems, nevertheless, that for a year past the successful daring of the American financiers has been turning a little into presumption. Their gigantic seafoal of trusts would hardly seem proof now against every strain. They

lar they paid \$7,770,000 too much taxes in the twelve years—if the railroads were properly taxed during that period.

Of course, we do not claim that the land owners absolutely paid six or seven million dollars more taxes than they should have paid—but only relatively so. In other words, if the railroads paid enough, the land owners paid six or seven millions too much. If the railroads paid their share, then the land owners paid six or seven millions more than their share. But the railroads DID NOT PAY ENOUGH. THEY DID NOT PAY THEIR SHARE.

The 12 grand assessment rolls, 1890 to 1901, aggregate the sum of \$2,119,635,114.10, an average being about as follows:

29,467,417 acres at \$2.73.....\$81,446,048.41 5,515.79 miles of railroad at \$4,938.20.....27,238,074.18 All other property.....67,952,136.92

Total.....\$176,636,259.51

If, however, the railroad assessments had averaged \$5,488.45 per mile (which we found to be the proportionate amount to agree with lands and railroads in the first period) instead of at \$4,938.20 per mile, as they actually averaged for the 12 years, the average grand assessment roll would have been:

Lands.....\$81,446,048.41 Railroads.....30,272,127.63 All other.....67,952,136.92

Total.....\$179,671,312.96

Now, an average levy of \$4.00 to the hundred dollars valuation would make a tax charge of \$7,065,450.38 each year on the average grand assessment roll as it actually was. But this sum could be raised on the second roll by a levy of \$3.93 on the hundred. The railroad taxes would be about \$100,000 a year heavier; land taxes about \$57,000 a year lighter; and taxes on all other property would be about \$43,000 lighter.

At the most conservative calculation the railroads have, by means of too low an assessed valuation, in the past twelve or thirteen years escaped paying somewhere between a million and a million and a half in state, county and school district taxes, and this has been thrown upon the shoulders of the land owners chiefly—for land cannot escape payment any better than the railroads. Some personal property escapes assessment altogether, and some fails to pay; but lands and railroads cannot be hidden or run away. As between the two, however, the sixteen hundred assessors always put a relatively higher valuation on lands than the governor, auditor and treasurer put upon the railroads—especially if these officers are republicans.

The populist platform pledges our candidates to raise the railroad assessment to at least forty millions of dollars. Even if this should be relatively a little higher than all the land at eighty millions, it will help correct the injustice of the past thirteen years. It will raise railroad taxes about \$450,000 per year and help wipe out the floating debt of the state.

CHARLES Q. DE FRANCE.

### WHY THEY DO IT

Explanation of the Cause of the Constant Reduction in Land Assessments—The State Board to Blame

Many people have vaguely wondered why the precinct assessors have persistently forced down the assessed valuation of lands and other property, in plain violation of law. The answer is that they take their cue from the state board of equalization.

It can be shown by the records in the auditor's office that this is the true solution. It will be remembered that the state board assesses the railroads for the current year after the assessors have performed their duties, but, however, before the state board has sufficient information tabulated from which to make the railroad assessment in harmony with other assessments. Accordingly, any radical reduction in railroad assessment would be met by a reduction by the assessors the next year, or during the next two or three years.

For example, the game of squeeze is best told as follows:

(1) The state board cut down the railroad assessment per mile, in—

(2) And the following year the assessors cut down land assessments per acre.

	(1)	(2)
1875	\$1,343.59	\$0.13
1876	670.75	0.39
1877	934.72	0.10
1878	208.68	0.14
1879	136.71*	0.51*
1880	950.21	0.17
1881	427.96*	0.15
1882	237.58	0.16*
1883	272.18*	0.11*
1884	32.22*	0.17*
1885	82.75*	0.03*
1886	182.18	0.35
1887	370.00	0.08
1888	322.00	0.03

Totals.....\$4,267.89 \$0.56

\*Made a raise in valuation.

This record for fourteen years shows the quick, but not always proportionate, response of the assessors to the state board's action. In only one instance was the rule disregarded—the assessors in 1882 failed to respond to the board's raise in 1881, but they remedied that in 1883. In four of the

have failed in their effort to keep copper at a price the double of what it costs to get it from the general run of good mines. Their great steel trust also inspires doubts. It seems now as if they were beginning to see a scarcity of capital for the support of all this succession of syndicate and consolidations. And it would not be surprising if within 12 or 18 months the United States should suffer a violent speculative reaction, if not a thorough collapse."

The constant demand from Wall street for "more money" with which

cases of a raise by the board, the assessors met it by a raise the following year.

In the later years, however, the response is not so ready, probably because the assessed valuation per mile is so low that nothing but a considerable rise would be regarded. The effects of the raise made by the fusion board are even now being felt, land valuations in 1901 and 1902 showing a rise although the republican board cut down the mileage valuation on railroads both years. Land valuations would undoubtedly go up to \$3.50 or \$3.75 if the railroad assessment were put at forty millions.

Recent changes are as follows:

(1) The state board cut down the railroad assessment per mile in—

(2) And the following year the assessors cut down land assessments per acre.

	(1)	(2)
1895	\$453.62	\$0.08
1896	0.06*	0.13
1897	24.91*	0.06
1898	98.47*	0.03
1899	0.36	0.04
1900	49.12	0.02*

Totals.....\$ 279.66 \$0.32

\*Made a raise in valuation.

### NOT MYSTIFIED

Mr. Watkins is not Puzzled by the Tax Bureau's Figures—Something About Farm Earnings

Whenever anybody except himself and his associates attempts to do a little calculating on his own account, Col. Browne of the railroad tax bureau frowns disapprovingly and mentally marks the audacious individual as having "a little crazy streak about figures" or a populist who "is lost to a certain sense when he approaches a mathematical proposition." One would imagine that the colonel really believes he has some sort of republican special privilege to do all the figuring for the people of Nebraska. It is gratifying to note, however, that some of the people prefer to make their own calculations.

The following letter is self-explanatory.

Editor Independent: Will you kindly permit me space to comment on an article in last Monday's Omaha Daily News, on railroad and other taxation, headed, "Earnings Exceed Assessed Valuations." In this editorial it is stated that railroads are assessed higher than farms. Their error is in not taking into consideration the difference between the amount of labor required to run the 121,525 farms and the amount required to run the 5,700 miles of railroad in Nebraska.

I would call attention to the horse tax bureau writer hired at a dollar a day, afterward discovering that it had been assessed at \$7. Now, divide the 18,432,595 acres of improved farm lands into 80-acre tracts and allow one team of two horses to each 80. With 250 days work to each team you have nearly the entire gross earnings of the Nebraska farmers. If to this horse rental you add the amount paid for hired help, \$7,399,160, and we have not enough left to any more than pay our taxes—hardly that—and leaving us nothing for our own services or to procure utensils with.

It must be admitted that horses on the average are as valuable as the one hired by these tax bureau writers, especially as we have to furnish harnesses and utensils to use them with, and must keep them the 115 days that I have not counted.

Our farms including holdings are valued at \$577,660,020 and assessed at \$78,044,155, or 14 per cent. The railroads are worth at least \$300,000,000—why should not they be assessed at \$42,000,000? They work probably less than 20,000 men; we farmers work over 200,000, besides our teams and implements—why should not our gross income be ten times as great as the railroads', instead of only 4 1/2%? If I have made any errors, just name them. If not, pass me by by calling me a pessimist. Nearly everybody would say you had the question then.

GEO. WATKINS, Farmer.

Verdon, Neb.

#### A FAIR SAMPLE

The ratio of 1 to 13, as a basis for assessing the property of railway corporations in Nebraska, is a live issue and will continue to engage the attention of the people.

—Omaha Bee.

But how shall it be settled? By electing the populist-democratic ticket pledged to raise the railroad assessment to at least forty millions, or by electing the republican ticket and thereby necessitating a mandamus suit every year? Mr. Rosewater deserves credit for his attempt to secure in court what the republican board should have done on its own motion, but the officer who must be compelled to do his duty at the end of a mandamus suit is certainly not the one to settle a live issue. Perhaps Mr. Rosewater tries to deceive himself into thinking that the question is not a political one—but it must be settled by officers elected by some political party nevertheless. Shall it be by men who make a definite pledge as to what they will do, or by men who strenuously oppose what Mr. Rosewater seeks by mandamus to compel them to do?

There are statements constantly made in London that in less than five years the Boer war will be renewed. During the last three hundred years the Dutch have often been whipped, but the trouble has always been that they would not stay whipped.

To keep their credit balloon afloat, the desperate and futile efforts of Secretary Shaw to furnish it, together with the fact that for every additional dollar added to the currency there are ten dollars of credit piled on top of it makes one doubt whether the balloon can be kept afloat for 12 or 18 months.

Everywhere on Labor Day the wage-earners marched in solid columns shoulder to shoulder. When they have learned to march to the polls in the same way then labor may get its just reward.

### An Economical Corpse.

A man whose first name was John and who was notoriously close and stingy died some years ago in St. Paul, and two young men who were well aware of his proclivities sat up with the body. It is a gruesome occupation at best, and in order to make it as cheerful as possible, the two men lighted all the gas in the room and prepared to make themselves comfortable. They dozed, but were awakened by some noise that sounded very uncanny. One of the young men sprang to his feet in terror. "The other merely yawned and remarked: "John wants us to turn down the gas."—Chicago Chronicle.

### Showing the Way.

Most of our readers know all about the aches and pains of a bad back; very few people are free from sick kidneys, as the kidneys are the most over-worked organs of the body and "go wrong" at times, no matter how well the general health may be. The trouble is so few understand the indications of kidney trouble. You are nervous, tired out and weary, have stitches, twinges and twitches of back-ache pains, but lay it to other causes; finally the annoyance and suffering attendant with urinary disorders, retention of the urine, too frequent urination, make you realize the seriousness of it. At any stage you should take a remedy that will not only relieve but cure you. Read the following and profit by the lesson it teaches:

C. J. McMurray, a resident of Freeport, Ill., address 47 Iniquity street, says: "I have greater faith in Doan's Kidney Pills to-day than I had in the fall of 1897, when I first took that remedy, and it cured me of an acute pain across the back and imperfect action of the kidneys. Since I made a public statement of these facts and recommended Doan's Kidney Pills to my friends and acquaintances, thoroughly believing as I did, both from observation and experience, that they would do just as they were represented to do. I am still pleased to re-endorse my statement given to the public shortly after I first began to use the remedy."

A FREE TRIAL of this great Kidney medicine which cured Mr. McMurray will be mailed on application to any part of the United States. Address Foster-Milburn Co., Buffalo, N. Y. For sale by all druggists, price 50 cents per box.

### Irrigation in Wisconsin.

For some years irrigation has been carried on experimentally in Wisconsin under the direction of the state university. Some of these experiments have been conducted at Madison and some at Stevens Point. Last year drought in Wisconsin being very severe, the results in favor of irrigation were very marked. In the potato fields alone the yield was 160 bushels of potatoes in favor of those irrigated. This difference does not exist in most years, but irrigation is always an insurance against loss from drought.—Farmers' Review.

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