Personal Taxation a Flat Fatture.

peen a flat failure and yet the American peo-

ple seem to be imbued with the idea that.

by distributing blank forms, administering

long oaths and threatening 50 and 100 per

cent penalties, they can accomplish all that

the splendid power of Rome in its grandest

ture and death failed to achieve; that this

mild plan will accomplish a success which

Spain could not achieve though she 'be-

headed hundreds, burned thousands and mas-

sacred tens of thousands' in valu and futile

attempt to enforce taxation against the will

"Human nature is not changed, taxation is

as offensive today as it has been at any time

in the past and is submitted to more as a

necessary evil than a sacred obligation. For

the integrity of these assessments we are

accustomed to rely mainly upon oaths which

are daily taken with so little regard for

their sanctity as to produce not even the

slightest twinge upon the average conscience,

such a condition operates to subvert public

morals, debauches the conscience and only

maintains a school for perjury sanctioned by

law. To tax all kind of property at its full

value is to put a penalty upon industry, to

discourage thrift and to remove the natural

who are too weak to resist their collection.

"These observations lead us to the in-

evitable conclusion that we are fast ap-

proaching a time when the assessment of

personal property must be made upon a dif-

ferent plan. No question can be raised as

to the right to levy a fair proportion of

the burdens of government upon this class

of investments, but my contention is that

the chief defect in our present system is

that we have adopted a false standard by

"No adequate solution of this difficult

problem will be arrived at upon any plan

which adheres to a uniform rate and sys-

tem of taxation upon all classes of property

and upon all kinds of business. Taxation

ought to be so adjusted that every interest.

both public and private, will be conserved

and advanced for the benefits of the gen-

eral public and no money should ever be

taken from the people in the form of taxes

unless the money so collected can be used

more for the general good of the public

and be of more service to the community

than it would have been if not collected.

Must Reconstruct the System

"A just and equitable reconstruction of

our local systems of taxation will have a

due regard for the relation of one state to

another and one city to another, for whether

we will have it so or not, we are not and

cannot be entirely independent of all other

localities in matters of taxation. There is

an element of interdependence, a sort of

community interest between the different

sections of our country which can easily

e promoted to a mutual advantage of the

interests of all concerned by wise revenue

laws. The New York Tax Reform associa-

tion has put forth an inexhaustible amount

of argument to show that all tax should be

aised upon land alone; this is not a new

plan, having been advocated by the French

economists early in the eighteenth century.

and is based upon the theory that land is

the original source of all wealth. While

many of the arguments in its favor are

reason that while land may be the source

earnings, or of all ability, and upon these

rather than upon value must an equitable

"How to inaugurate such a system as will

neet all demands in our state is a grave

question and doubtless cannot be accom-

olished under the present restrictions in

our state constitution, but wisdom would

suggest the appointment of a commission to

prepare and present a plan of revenue revi-

sion which may include both a change of

laws and a change of the revenue provisions

"The experience of those states that have

made such efforts in this direction goes

to show that the best results are obtained

from those plans of assessment which have

due regard for the earnings and ability

FRED J. SACKETT.'

of the taxable, for whatever other argu-

Burglars Steal Meat.

Result of Live Conts.

Twenty-fifth avenue, Sunday morning during the absence of the family and set fire to the floor. The flames burned up through the ceiling and came very near demolishing the

house. The telephone alarm made the fire 1020 Rees street instead of the correct num-

ber. It will require an expenditure of \$150 to repair the damage.

Dr. Bull's Cough Syrup can be depended on to cure tonsilitis or broughitis.

LOCAL BREVITIES.

Frank Butler, a colored man, has been

looked for by the police for several days. He is accused of stealing lamps from carriages in South Omaha. Last evening Officers Donahue and Russell saw Butler on Dodge street and took him into custody. He

will be taken to South Omaha for trial today

T. J. Mullen, 314 South Thirteenth street, caught a would-be burglar in a room of his home Sunday afternoon and after sending

That has struck our store had the

effect of filling it full of shoe buyers

that realize a sale at Drex L. Shoo-

man's means a money saver for every-

body that comes-Plenty of help-

plenty of shoes-We wouldn't think of

starting a sale if we couldn't give you

what we advertise-Of course if you

come today you're going to be better

satisfied than if you wait till tomor-

row-The assortment is complete now.

Drexel Shoe Co.,

Omaha's Up-to-date Shoe House.

vstem of revenue rest

of our constitution.

could never become a burden.

which to measure these obligations.

days aided by the infernal machinery of tor-

tion basis.

of its subjects.

## PRINCIPLES

Right to Tax Conceded by Every Form of Government.

In Time Approximate Perfection and Stability in the Matter of Levying Taxes Will Be Attnined.

"Taxation is an incident of civilization and the right to tax is a recognized principle in every form of civil government. It has been said 'that he is a dangerous man who gave no attention to politics,' but in view of the great importance of the subject of taxation it would seem that the man who gives no thought to the subject of taxation is a much more dangerous citizen. In applying the principle of taxation, so far as governments in this country at least are concerned, we are passing through a chaotic experimental state, which is illumined only by the hope that in the near future approximate perfection and stability may at least

"The right of the government to exact tribute from its people rests upon the theory that the expenses of government are burdens which the public must bear and it is commonly supposed that these burdens or taxes are laid in proportion to the protection which the governing power affords to life and property. Such, however, is not the case, as those who are most able to pay taxes do not need protection, while that class of citizens who demand and receive the most protection, such as women, orphans, lunatics and the poor generally are the least able to pay taxes.

"The rich need no protection; they can and in many cases do employ detectives, watchmen and other agencies to guard their persons and property, but they cannot on that account be exempt. Again, there are communities where the habits and customs of the people are such that no protection whatever is needed, while in some frontier towns every citizen goes armed for his own protection, but the burdens of taxation are not varied to suit these conditions. The distribution of these burdens is the rock upon which our entire revenue system has been almost hopelessly wrecked and conditions with reference to local taxation in this country have rached a point which demands the most careful consideration, if. as a people, we are to obtain all the benefits which civilization and society can confer

"A striking peculiarity of our local system of taxation is that it is so bad that every attempt to improve it only makes it worse. In every other other department of civilization save this one important branch of taxation there has been a marked improvement which is in keeping with the advanced thought of modern times, but in this, the most important function of civil in the United States today. government, we still cling to forms and customs better suited to the seventeenth than the nineteenth century.

### Standards of Judgment.

"The desire to equalize the burdens of taxation has led different localities to experiment with different plans, all aimed at the same high purpose, but in nearly every case falling hopelessly short of the object. An analysis of all of these various systems discloses the fact that three standards of measurement are employed in some form to determine how much each individual should contribute to the various forms of government under which he lives, to-wit; What he has, what he receives and what he spends, or, in other words, his possescions, his income and his consumption.

Experience these standards is accurate in itself and man's ingenuity has not yet been able to so combine them as to produce fully satisfactory results. One-half of all the taxes paid go to the general government and their distribution is entirely measured by consumption. Less complaint is made concerning the payment of this class of taxes than of any other, yet their distribution is measured by the most inequitable of all the standards, for the reason that expenditures do not increase in proportion to property incomes. A man whose income is \$100,000 a year cannot cat or wear out a hundred times more than the day laborer whose income is but \$1,000 annually, so that by this standard the poorer a man is the larger are his contributions to the public purse, compared with his income, whereas, if there is to be any difference, the rich man should bear the heavier burden.

"This system of indirect taxation bears heaviest upon the poor because it makes

The first warn-

ing that you're

in the clutches

of the Grippe!

Then comes the

head, constant desire

to cough, soreness of

the muscles, and ex-

chilly don't go to bed,

but go to the nearest

drug store for a bot-

It's simply aston-

ishing how 'twill cut |

short the attack. The

disease can't get any

farther than the chill.

"Cured in a day."

That's the usual

Pectoral breaks up

the attack, stops

the coughing, con-

trols the fever, and

surely prevents

Two sizes : 50 cis., \$1.00. All druggists

pneumonia.

rest.

You escape all the

Treated early:

Later, the Cherry

When you first feel

treme prostration.

fever, pain in the

TAXATION no distinction between the last dollar of the poor widow and one of a million in the hands of the plutocrat. It is an oppressive tax because it takes more from the pockets of the people than it puts in the public treasury and its only redeeming feature is that it is payable in installments, at such times and such amounts that we do not distinguish that which is tax and that COUNTRY IS NOW IN A CHAOTIC STATE which is real cost in the purchase of articles on which such a tax is laid.

> Wealthy Escape at Cost of the Poor "Local taxes fall almost wholly upon real estate and, as compared with actual benefits. are equally disproportionate. Taxes laid upon improved land, except such as are levied against real estate actually used by the owner, are not a tax upon the owner and are not borne by him except in so far as they operate to reduce the amount of in come which he might derive from property were the taxes not levied and whenever these taxes approach a point which threatens to absorb the net earnings of the property the owner disposes of his investment sometimes at a loss, and seeks to transfer his capital to some enterprise which will continue to yield a net profit. Thus it must be at once apparent that taxation cannot in all cases be equitably measured by what a man has, for by this process the burden is actually put upon the user in the form of rents, etc., so that by this plan the wealthler owner escapes at the expense of the poorer tenant.

"Taxes levied upon unproductive property as vacant land and unimproved lots are a direct tax against the individual owning the property and are a dead loss to the owner so far as the present is concerned, as no benefit can be conferred upon such property by any act of government except the possible enhancement of its future value and this in almost every instance is an uncertain quantity, as really valuable property is not long permitted to remain idle if it can be put to my possible use to make it earn an income

"A tax upon what a man receives, which is in fact an income tax, as it has been enforced by all governments that have resorted to this plan, has not recommended the investment, consequently men possessed tself to the American people and is open o grave and well grounded criticism. No plans has yet been devised by which such a tax can be equitably assessed: to levy it by an arbitrary estimate has been justly defined as 'taxation by blackmail' and to base the assessment of this or any other tax upon the bare statements of the payer alone is to blindfold truth and leave the honest man at the mercy of the unscrupulous.

"Much of the righteous indignation dereloped by the income tax arises from the methods necessarily adopted in its enforce ment. With the American people government of any form equisitorial in its methods s manifestly unpopular and is not likely to stand long among a people whose influence through the ballot is supreme. Of this tax an eminent authority has said 'it is tax on honesty, a bounty on perjury and an incentive to fraud' and the same definition might be extended so as to embrace most of the methods employed in local taxation Inequality in Personal Assessments

"This condition is especially true with reference to the assessment of personal property. An examination of the results attained in almost every state in the union in which personal property is assessed will demonstrate the fact that this department of our revenue system has degenerated into an immoral farce. This condition has not been produced because of any defect in the intention of the laws under which this class of property is assumed to be assessed, but arises chiefly from necessary and forced exemptions which are permitted, both by the laws themselves and by reason of a combination of circumstances which no law can remedy. Much of the inequality manifest in personal assessments arises from the fact that different states have for various reason; enacted laws with reference to the assessments of personal property which are not in harmony with the system under which similar property is assessed in adjoining states. consequently taxpayers are legally enabled to avoid the payment of tax on personal property by taking advantage of the opportunities which the combined methods of local taxation between states permit. Such a condiion of affairs is doubtless unavoidable since the absolute power to regulate all internal affairs is supreme in each state, so that affairs is supreme in each control ever exists of personal property was equal to allow if a uniform system of taxation ever exists 50 per cent of the total assessment in 1867, mere matter of accident rather than of de-

sign. "Nor is it necessary for the taxpayer who desires to avoid the payment of personal tax to invoke the aid of laws in force in adjoining states in all cases, since the laws of nearly every state in the union permit certain exemptions which establish an unfair competition between the owners of personal property and thereby encourage dishonesty in making returns of personal property. For instance, government securities, certificates of deposit in subtreasuries, checks drawn on the United States treasury, treasury notes and in fact all certificates and evidences of indebtedness of the United States are exempt from taxation.

## Exemptions Are Unfair.

"Thus a capitalist who has invested \$100,000 or any other amount in securities of this kind is legally exempt from taxation, while his neighbor who has invested a like amount in municipal securities is taxed, and the relation is still more aggravated between the owner of exempt bonds and securities and the merchant who owns a stock of goods upon which he is taxed in a very much larger proportion than almost any other class of personal property and in addition to the burden of taxes, he is compelled to pay for insurance, rents, employes' salaries, and all other incidental expenses necessary to the conduct of the business. while the net earnings of the two investments bear no relative proportion to the risks assumed.

"In most states the taxpayer is permitted to deduct from the sum total of his taxable property, which is returned as credits, the amount of indebtedness which he owes upon similar obligations and by that means there s afforded an opportunity for men of much wealth to legally avoid the payment of tax upon property on which they really ought to

"To assume an extreme case let us imagine a retired merchant worth say \$150,000, all in the disparagement of these ratios in the invested in notes, municipal securities, railroad bonds or other evidences of indebtedness subject to taxation in this state. A man of such means would possess sufficient credit to borrow at the preent time \$150,000 at a very low rate of interest, which we will assume that he does and invests it in gov-

ernment bonds, which will yield sufficient income to pay the interst on the loan, and when the assessor appears he has only to exhibit to him a statement showing that he possesses \$150,000 worth of taxable securities, that he owns \$150,000 worth of governmen bonds not taxable, and that he owes \$150,000 which by law he is entitled to deduct, thus leaving nothing upon which he can be as

sessed as personal property. "Such a transaction is purely and strictly legitimate and not only can be but has been employed for the express purpose of avoiding the payment of personal tax and was taken into a court of recognized standing in one of our eastern cities, and it was there decided that the state had no remedy.

"There is another reason why shrewd business men seek to avoid the payment of taxes upon that class of their personal possessions which consists of evidences of value. which is that they are able to perceive by virtue of a practical business instinct that there is an element of double taxation in this plan. Suppose the case of a contractor who carries a deposit of \$100,000 in the bank and is taxed for it as personal property; the

bank loans it to a merchant who invests it clearly that personal property does not con- NO USE FOR THE PHILIPPINES while the bank is or should be also taxed system which levies those taxes on a valuaon the note which it accepted from him, thus making a triple tax on what is represented by actual value only in the stock of the merchant

Imaginary Value of Credits.

"It is evident that there is more or less o an imaginary value in many of the items included under the head of credits in our personal assessment rolls. A promise to pay \$1,000, made either in the form of a note, a check, or a warrant does not carry with it the actual value until the transaction has been completed, yet in the eyes of the assessor the man who holds the promise is charged upon the assessment roll with the same value as is the man who makes the promise and has in his possession the actual means with which to redeem the obligation.

"Personal property is subject to taxation in this state with reference to its standing on the first day of April, and to illustrate the point which I am making let us imagine a capitalist who has \$1,000 in gold on the 25th of March and on that date purchases \$1,000 worth of the capital stock of any corporation whose stock is worth par and is taxable at that value, he receives in exchange for his \$1,000 a certificate which certifies that he is the owner of that much of the actual property of the corporation and as such is entitled to its earnings. On the first day of April the assessor appears and is presumed to list his capital stock at its face value and likewise assesses the corporation for the \$1,000 which it received in exchange for its stock. On the second day of April this investor has use of funds to a better advantage and surrenders his stock, receive back the \$1,000 paid therefore, whereupon the stock in the hands of the com pany loses its value as stock not issued and is not considered taxable. The assessment, however, as made still stands, apparently based upon two values for one article, and whether this tax be paid by the company or by the stockholders or by both jointly, it must necessarily reduce the earning capacity of the stock and to that extent depreciates of these kind of securities do not hesitate to hide them from the assessor.

#### Checks and Notes.

"A still more flagrant injustice is done in the case of notes and checks for the reason that the value of a note or check depends entirely upon whether or not the party issuing them has the means and disposition to redeem them. A check upon a bank in which the drawer had no deposit certainly has no value and yet the same check drawn upon the same bank may be given a value equal to its face by the simple act of the drawer depositing in the bank a sufficient By a rigid adherence to this principle taxes amount of funds to redeem it on presentation, but the value is not in the check itself; it is to be found only in the vaults of the bank upon which it is drawn and when presented and exchanged for that which is the value, the check is totally worthless. So it is to a certain extent with promissory notes, their value resting entirely upon the integrity of the payor or the security upon which they are taken, so that all ad valorem taxation of this class of personal property is in a large measure guess work and under the only two systems which have been employed as at all practical, in listing property, from 75 to 90 per cent of the face value of this class of property escapes any tax whatever. The best evidence of the fact that personal property does not contribute its fair share of the public expense under the present system is the increasing disproportion between the personal assessment roll and the valuation placed on real etate for purposes of taxation.

"No one who has given the subject the least study will deny that the value of personal property, including the evidences of value above referred to, has increased in the last twenty-five years in a much greater ratio than has the value of real estr notwithstanding this fact the ratio of the assessed value of personal property to that of real estate has steadily decreased. In New York City in 1870 the personal assessment represented 29 per cent of the total assessed valuation, in 1880 18 per cent, in 1885 15 per cent and in 1895 16 per cent. In Boston personal property represented about 45 per cent of the total in 1867, 36 per cent 1870, 31 per cent in 1875, per cent in 1880 and 221/2 per cent in 1886. In Cincinnati the valuation of personal property was equal to almost

but had fallen to less than 31 per cent in 1875, 22 per cent in 1880 and remained at about that point to 1886. These figures are mostly taken from tables compiled by the Hon. Richard T. Ely, who is eminent authority on taxation in this country, but they are unfortunately not continued down to date. Other localities show a somewhat similar decrease, varying occasionally in the ratio, but all testifying that the prevailing tendency of assessments is directly contrary to the actual march of events, so far as personal property is concerned.

Facts from the Census Table. "A reference to the eleventh census dis-

closes some very interesting information concerning the assessment of personal property, especially in comparison with the assessed value and actual value of it and real estate. By referring to table No. 10 in part ili of this census, the reader will find an exhibit of the assessed valuation of real and personal property for the year 1890 in all cities having a population of 25,000 or more and so far as I know the figures given are accurate or at least should be under the system employed by the census bureau in gathering statistics.

"From this table it appears that th assessed valuation of personal property in eleven cities selected at random from the entire list varies from 1.6 per cent to 68 per cent of the assessment of real estate in the same cities.

"In the city of New York the personal assessment for this year was equal to 16 per cent of the amount assessed on real estate. In Boston 33 per cent. In Brooklyn 32 per cent. In St. Louis 17 per cent. In Omaha 22 per cent. In Kansas City 36 per cent. In Sioux City 111/2 per cent. In Youngstown, O., 52 per cent. In Long Island City, New York, 1.6 per cent. In Waterbury Conn., 66 per cent and in Yonkers, N

Y., 2 per cent. A fur-her examination of this table shows that there is no uniformity same localities, for in the list selected the towest ratio is found in Long Island City, while Brooklyn adjoining it, has an assessment nearly up to the average. So it is in the case of the highest assessment which is in Waterbury, Conn., where the assessment of personal property is equal to two-thirds the assessment placed on real estate, while in New Haven personal property is assessed at less than 33 per cent and in Bridgeport less than 20 per cent of the real

estate assessment. This same census discloses the fact that the relative actual value of personal property is about 67 per cent of the value of real estate and that the average assessed value throughout the United States is a trifle more than 32 per cent, which shows

# Dr. Lyon's Tooth Powder AN ELEGANT TOILET LUXURY.

Used by people of refinement

for over a quarter of a century.

1419 FARNAM STREET.

The Fall of Prices—

Private Mumaugh and Other First Nebraska "If human experience proves anything it Boys Return. is that taxation of personal property has

HAVE ENOUGH OF COUNTRY ABOUT MANILA

Soldiers Dissatisfied with Their Treatment and Propose to Lay Their Complaints Before the Members of the Legislature.

Privates Schweitzenberg of Norfolk and S. R. Mumaugh, 1117 South Thirty-second street, this city, both members of Company L. First regiment, Nebraska volunteer infantry, and Van B. Lady, clerk in the quartermaster's department, arrived Sunday afternoon from the Philippine islands. The soldiers are looking well, but Lady seems to have dropped a few pounds of flesh on account of an attack of the island fever.

Private or now Citizen Mumaugh was seen at the hotel where he is stopping, pending a visit to Lincoln, where he expects to tell a few of the legislators and the governor some things about the treatment of the boys in Manila. He has no complaint to make, except upon their payment, as he insists there was discrimination. His discharge shows that he was paid ambition which most men have to excel, its \$259.26 on final settlement. He claims this ultimate tendency is to degenerate into a should have been augmented by \$223.26 system under which only those pay taxes travel pay.

How it Happened.

"When we were paid in Manila, on Deember 14," said Mr. Mumaugh, "we found we had been allowed 30 cents per day in commutation of our ration from Manila to San Francisco. We were given transportation back, but we paid in reality \$223.26 for what should not have cost more than \$35. I was assured by some of the soldiers on board the transport, and Sergeant Staf ford of Company E was one of them, that they had been given a pass to San Francisco and their full travel pay. If this is true and his statement was corroborated by that of several other volunteers and soldiers of the regular army who returned with us. every Nebraska soldier who came on the transport is entitled to \$223.26 more than he received. From San Francisco to Lincoln we were allowed full travel pay, consisting of one day's pay for each twenty miles traveled and 30 cents per day for rations.

"What do I think of the Philippine islands? Well, I do not know what we want with them. It has been said that they are beautiful. I never saw a scrubbler looking country in all my life and Manila is the dirtiest spot on the face of the globe. The fruit grown there is worthless, the oranges tasting like sponges. I had all I want of it and would not live there for anything under the sun.

Tells of Army Fare.

"We got along nicely where we were in the custom house. Our company did not realize that it was under army discipline. because we were so busy that it was impossible during hours to bat your eyebrows every time you saw an officer in the office. We went as we pleased after our work was over and acted the same as civilians.

In speaking of the experiences of the boys in getting something to eat, Mr. Mumaugh

"We used to trade off our rations to the venders there for rolls and managed to fare first rate on coffee and rolls for breakfast. Then we exchanged the green coffee most plausible, yet I am firmly fixed in the for tea and drank that beverage for dinner in captivity. belief that this plan, in actual practice, would be subject to severe criticism and and supper. I saw just three heads of would fail to meet the defand for an equi- cabbage while there and managed to aptable division of the burdens of taxation, for propriate them immediately, as the Chinaman who had them in his basket knew w would get them sooner or later, anyway. of all value, it is not the measure of all Eggs cost 5 cents each in Spanish money The meat we got was nice, but the canned horse was unmentionable.

"We started for home on December 18. after each of the 200 men had chipped in \$15 for rations on the way. Of this \$3,000 we spent \$1.500 in Manila and \$1.500 in Nagasaki, so we had pretty good fare on the way over. We spent five days in Negasaki and arrived in San Francisco January 16, after being on the ocean twenty-nine days less the time spent in Nagasaki."

La Grippe is again epidemic. Every pre caution should be taken to avoid it. specific cure is One Minute Cough Cure. The best remedy for all ages; cures coughs, colds and all lung troubles. Pleasant to the taste. No one will be disappointed in us-

Accused of Theft.

ment may be advanced, property which cannot and does not earn will not long pay Oscar Kohlstorf and Mrs. Bonnella Irwin vere arrested last night by Officers Donahue. Heitfeid and Russell on a complaint made by the police at Fremont, Neb., who accuse C. O. Wallender's meat shop at 2816 Sher-man avenue was broken into Sunday evening the couple of stealing a team of horses and a buggy. At the time of the arrest, near shortly after 8 o'clock by burglars. The cracksmen stole a large quantity of meat. the corner of Twelfth street and Capitol avenue, Mrs. Irwin and Kohlstorf were driv-ing in the rig they are said to have stolen. D. Sherwood, who lives upstairs over the market, saw two men carrying away a lot of meat, but he did not think it a suspicious circumstance until he learned that the shop had been robbed. Sherwool then gave the police an accurate description of the It was rented Saturday at the livery stables of Packer & Son, Fremont, Kohlstorf having paid for it for one day in advance. The outfit should have been returned to the sta-bles that evening and after waiting unti men. Later in the evening two men were ar-rested on suspicion. They were George Odell and Eddie Coy. The police say they have evidence that will make a clear case Sunday afternoon without finding any trace of it the owners gave Kohlstorf's ion to the police and asked for his arrest In the buggy were found a new set of har-ness, a valuable saddle and a quantity of new clothing, which the police suspect is against both. Odell was formerly a merhant, having kept a store at Sixteenth and Nicholas streets for several years. Coy also stolen property. Mrs. Irwin denies that she has had anything to do with taking elther the team or the goods. Both will be sent back to Fremont this morning. Some living coals dropped out of a stove at the home of August J. Taylor, 1028 South

Dies of Appendicitis. Russell Corey, age 16, son of the late Major John N. Corey, died of appendicitis at 603 North Eighteenth street last night. The remains will be taken to Sedalia, Mo.,

Undercurrent. Detroit Journal: "Fear not!" whispered Gendalfo. "Let me be the oak and thou the

With a glad cry Beatrice flung herself into "You are certainly wooden enough!" she sobbed, all her misgivings fled. Here we observe what subtle undercurrents of character the action of the modern

irama is supposed to indicate. His Just Deserts. Philadelphia Call: Roland Reed recently told a story of a young man in St. Louis who always made a point to get acquainted with the male stars who came to town. He was nice, agreeable sort of a chap, but he was always willing to let someone else do all the

for the police held the man until they arrived to relieve him of the charge. Mullen caught the man prowling about the house and grabbed him. At the station the man gave the name of Frank Riley. "buying."
"We called him 'Generosity,' " continued Mr. Reed. "Last time I was in St. Louis I missed his usual call and asked the local



Successful grocers know full well That Ivory Soap is best to sell Because 'tis best to use, and so Their trade, well satisfied, will grow. They cannot be induced to buy The other soaps, which people "try Just once"—to find them wanting; then Insist on Ivory Soap again.

A WORD OF WARNING.—There are many white soaps, each represented to be "just as good as the 'Ivory';" they ARE NOT, but like all counterfeits, lack the peculiar and remarkable qualities of the genuine. Ask for "Ivory" Soap and insist upon getting it.

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plot, on which there was reared a marble friends laughed merrily at the time, and shab about five feet in height. I was par-ticularly struck with the appropriateness of for Elmer S., instead of getting off with e inscription on this stone.
"These were the words: 'This Is on Me.' "

AFFAIRS IN CITY OF HAVANA

Cuban Executive Committee Holds s Meeting to Consider Policy of Regeneration.

amateur performance last night for the Then a miracle happened. The gaunt white benefit of the orphans of the Island. Mem- horse, distanced, discounted, discredited and bers of distinguished families took part in hooted at by everybody on the track, sudthe play and the audience, which filled the denly laid back his ears, covered the gap house, was composed of members of the like a bolt from a catapult, and won the Brooke and his chief of staff, General Chaffee, who were present in full uniform, and Cantain Signhee of the United States battleship Texas and many other American officers were present. The orchestra played 'The Star Spangled Banner' and the audience, following General Brooke's example,

General Sanger, the governor of Matanzas has liberated thirty-five prisoners from the jail there after an examination, which satisfied him that they were being unjustly held

A battalion of the First Maine regiment. which arrived here yesterday on board the United States transport Obdam from Sa-

annah, will proceed to camp today. A meeting of the Cuban executive committee was held yesterday at El Carmen, at which many representative persons and gentained General Gomez in his activity in pur-Spanish elements in the island. He stated that it was necessary to officially convoke the assembly in order to direct the Cuban policy and that the presence and influence of General Gomez would be needed at the meeting, which would occur on the return of the plenipotentiary committee to Washington. The time had arrived, he declared to take definite action on the question of

he island and the questions of the future. The railroad employes have gone on a strike because of the failure of the company to keep its promise to increase their pay after the war. Freight trains are not being run, though mail and passenger trains | She hadn't even a blue nose to disprove her

are still being moved over the line. The cople are in sympathy with the strikers. Twelve sugar estates in Matanzas provnce have resumed operation. Complaint is made that wages of the employes is much less than before the war. The laborers refuse to accept any reduction, demanding \$1 a day in silver. The municipal debt of Matanzas amounts to \$10,000, and means are being made to liquidate it. It is estimated that there are 15,000 destitute persons in the province. Those who desire to return to agricultural labor find it impossible to obain oxen and tools

Reports from Pinar del Rio are excellent on the coming tobacco crop in quantity and quality. The harvest is beginning.

LUCK AT THE RACETRACK. How the Experts Were Beaten by the

Superstitious Man. Last Monday a party of New Orleans busicess men from one of the uptown office buildings went out to see the races, reports the Times-Democrat. With one exception hey all knew more or less about "form" and "handleapping," and the trip to the grounds was enlivened by an animated discussion on the relative merits of the flyers. The exception was a quiet gentleman, who frankly admitted that he was totally ignorant of turf matters and knew no more of the intricacies of book betting than a Hot tentot knows of pink teas. His friends received this confession with rather sornful sympathy and advised him not to monkey with the pool box. When they reached the grounds they found the second race was bout to be run, and, while Lygia was the favorite, a hot tip had gone around on Miss Maytime, ridden by O'Connor. The wise men in the party consulted their

form cards, did a little swift figuring on the nandicap, and concluded that the tip was "She can't lose unless she gets reliable. struck by lightning," declared the chief astrologer of the crowd, and they proceeded to invest in Miss Maytime tickets at odds

manager what had become of Generosity. of 15 to 1. While the pasteboards were be'Why, haven't you heard?' he answered; ing written the quiet man, who knew noth'Generosity is dead. Wouldn't you like to
yisit his grave?'

'I said I'd he giad to and to the cemetery.'

'I said I'd he giad to and to the cemetery.' "I said I'd be glad to and to the cemetery we went. We found the grave, a nice, green that was on the boards at 20 to 1. His the others, turned round and ran away.

"Now, you see," said one of the experts, "how foolish it is to bet your money on mere caprice. No man has any business around the pool box unless he possesses some accurate scientific knowledge of the game.'

While he was talking the starter caught Elmer S. by the bridle, yanked him t'other HAVANA, Jan. 22.-There was a brilliant end to and sent him off behind the bunch est society in Havana. Major General race hands down. Myosotis, a 40 to 1 shot, was second, and poor Miss Maytime may be running yet-at least she was somewhere at the wind-up. After the crowd caught its breath there was a grand howl of amazement, and the wise men looked foolish. The quiet man walked over and exchanged his ticket for \$105 and came back smiling softly. On the way to town one of his friends spoke up: "Say, old man," he said, "how the dickens was it that you happened to bet on

that white skate?" "Well, I'll tell you," replied the quiet man. "I'll admit, you fellows know a lot more about racing than I do, but I keep my eyes open, and just as we were going into the grounds I saw a red-headed woman" "Thunder and lightning!" groaned the

scientific player and tore up his to

One Cold and One Warm. Washington Post: They came erals were present. General Cespedes sus-tained General Gomez in his activity in pur-street, one recent bitterly cold evening, he suing his policy of uniting the Cuban and and she, theater-bound. He was "six foot a man" and you might have arrived at a tolerably accurate estimate of his weight by allowing, say, thirty-five pounds to the foot. He was wrapped in a fur-lined ulster. Wide fur cuffs hid his heavy gloves and a great

fur collar covered his cars. Now and then he remarked on the intense cold and shivered. She was as blond as the Norse Freja and fragile as a morning glory. She was all a-shimmer of soft silk. Her small feet were shod in the thinnest of shoes. On her curly hair she wore a creation of lace and spangles and plumes that left half her head bare About her shoulders was a fur collar, which exposed her thin silk sleeves from shoulder to wrist. It was her only wrap, but she assertion. He was half frozen. She was as

warm as toast.

can't be remedied.

Chicago News: Don't look upon the wine list that can't be read. Don't think a fancy umbrella handle turns Don't worry yourself and others with what

Don't think a standing army isn't made to lay down occasionally. Don't attempt to stack the cards on a man who is hard to deal with. Don't attempt to play Hamlet unless you have at least a ghost of a show. have at least a ghost of a show.

Don't think because brevity is the soul of

wit that curtness embodies it.
Don't think the woman who poses as manhater can't be induced to change her

Don't be too sure it's a compliment if told you sing like a bird. The screech owl is a bird.

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