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A study of the "war revenue tax" discloses some of the most astonishing blunders to be found in the entire legislative record of the present administration. The most elementary principles of law making seem to have been disregarded.

In the passage of any special tax measure where the approximate deficit to be met is known, there are four simple requirements that are obvious:

1. It should be determined where the burden of the tax should fall.

2. Based on accurate estimates, the law should produce the amount of revenue needed.

3. The law should be phrased in clear unmistakable terms, admitting of but one construction that will insure a minimum cost of administration, prevent confusion, and avoid useless, expensive litigation.

4. Timely, adequate provision should be made for revenue stamps, blank returns, instructions, and all other numerous details entering into the enforcement of such a law.

This administration failed on every one of these counts.

1. Under the first essential, that of determining where the burden of the tax shall fall, the democrats floundered repeatedly. They first announced the plan of increasing the income tax, and abandoned it on discovering that financial returns would be delayed for months under that method. Then they turned to a plan of taxing freight receipts. This was discarded with astonishing celerity. Political pressure was too great. After other ineffectual attempts the Spanish war stamp tax was adopted as a basis, giving the country a "war tax" in time of peace.

2. The second essential was disregarded. Their estimates were inaccurate. Had they been based on facts instead of guess work, we would not now have the treasury deficit as a constant reminder of democratic extravagance and inefficiency.

3. The third essential was disregarded. There are conflicting provisions in the "war tax" as to when it shall take effect. Other clauses are so obscurely phrased that it has been necessary to appeal to the courts for construction.

4. The fourth essential was disregarded. So inadequate were the provisions for stamps required under the act that business all over the country halted because of inability to comply with the law. Long and annoying controversies arose over penalties for such violations, resulting in needless confusion for which no one but the present administration is to blame.

Specific examples of the errors referred to in the "war tax" law will be discussed in later articles.

It must be humiliating for the administration to be compelled, after long delay, to publish statistics of its own gathering showing that retail prices for 1914 averaged two per cent higher than in 1913. This is the record which follows the platform promise of reduced cost of living. By throwing American labor into competition with European and Asiatic labor, the democratic party deprived millions of men and women in the United States of profitable employment. At the same time that incomes went down or were entirely cut off, the cost of living went up. And yet republicans are asked not to talk about the full dinner pail.

Postmaster General Barleson says that the postal deficit would have been much greater but for the parcel post. And it was a republican Senate that forced the post provision into the post office appropriation bill after the democratic house had refused to take such action. A republican president signed the law. It isn't the only instance in which republican legislation avoided part of the democratic disaster. Retention of part of the republican tariff on sugar was another big factor in preventing a much larger treasury deficit.

The balance in the general fund in the federal treasury at the close of business Saturday, June 12, was \$18,865,726.74, as was compared with \$137,215,571.51 on the corresponding date two years ago. The excess of all expenditures over receipts for this fiscal year to that date was \$127,325,406.07, which was the amount of the deficit.

The 4th will be celebrated in grand style at Angier's grove on Saturday, July 3rd. All kinds of races, ball game, gun shoot and other sports. A fine program will be given in the morning. Everybody cordially invited.

Sherman county has one country school district employing two teachers and having a ninth grade curriculum. District No. 1 north of Litchfield, voted to employ two teachers and build another room to their school house, at their meeting Monday night. Nine grades will be taught. The country schools in this county are progressing nicely and soon the children in the country will enjoy all the advantages of those in the towns.

Why is it some people always have a hammer out for this town? If other people hammered them as they knock the town their wails could be heard clear to heaven. It is always advisable to get rid of a grudge, but it is still more advisable to lose it in the woods instead of sewing it broadcast in the heart of a fine community of energetic and respectable people.

We have a healthy respect and a high regard for the man or woman who has something good to say of others. We are all too prone to magnify the defects and forget the good qualities of our friends and neighbors, apparently forgetful of the fact that there is good in all people, and that a little assistance and encouragement will oftentimes bring to the surface sterling qualities that have lain dormant for many years. Speak the good word.

It is very gratifying to the members of your city board to observe the loyal response to our new tree ordinance. Such co-operation on the part of the people is a source of inspiration to the board and the trimming of the many trees has already enhanced the convenience and beauty of the walks about town. Loup City is one of the best treed municipalities in the state and there is no reason why we can not expect to take a high place as regards well kept home grounds. While there are some trees still in need of trimming, each day sees these low hanging branches being reduced in number and we hope to have the last of them removed soon. If those who still hesitate will note the effect of a little work along this line we feel sure they will do it now.

THE CHURCHES.

Presbyterian.

The pastor will preach Sunday morning at 10:30 o'clock and Sunday evening at 8:00 o'clock. The morning subject will be, "Knowing Jesus Christ" and the evening subject will be, "A Good Way to Kill Your Enemies."

Instead of the regular prayer meeting on Thursday evening of this week, the delegates from the Sunday school convention at Broken Bow, are going to give a full report of the convention. You are invited to attend.

Baptist.

We expect Sunday to be an important day for the Baptist church. Preaching at 10:30 a. m. The subject will be "A Token". Communion service will follow.

In the evening 6:30 Junior B. Y. P. U. and at 7:00 sharp the regular B. Y. P. U., subject "Song and its Meaning" led by Ed Angier, R. P. Schwitzer and Mrs. Herman Jung.

8:00 p. m. a short gospel services, followed by an annual report from every department of the church. This will be very interesting and we hope every member of the church will be present at this time. Show your interest in the church and the Lord's work by being present and taking part in this special service.

The Children's Day service was very well attended and enjoyed by all, the children performing their parts well.

Swedish

Regular services will be in held the Swedish church on Sunday, June 27th. Sunday school at 10:30 a. m. Preaching services at 11:15 a. m., good song service.

Come out in the evening and hear the sermon that will commence at 8 o'clock. Everybody welcome. The choir meets for their practice Wednesday, June 23rd at 8 p. m. The bible class will meet at the church on Saturday, June 26th at 3 p. m.

German.

Sunday, June 27, Sunday school at 10:30 a. m., morning devotion at 10:30 a. m. Friday evening at 8 p. m. the choir will have its weekly practice.

Good roads travel slowly, but scandal has many wings.

Let Radcliffe Build It

Be Sure of Your Plans

When you get plans for the new house be sure that you understand them thoroughly. Some builders go by rule of thumb and think that they can explain to the owner what he wants better than if they took the trouble to make a blue print of the building.

It is Sure to Cause Trouble

If you think you are getting one thing and the builder has a different idea, and the result is that the work is to be done over or else you are very disappointed in some part of your house. Let me explain my system of making plans and you will be convinced that it is the only way.

Edward Radcliffe

Let Radcliffe Build It

A National Creed.

The Chicago Herald suggests the following as a National Creed by which the men, women and children of American may affirm their Americanism.

I believe in the United States, one and indivisible; in her mission as the champion of humanity, as the friend of weak and distressed; in the singleness, dignity and inviolability of American citizenship; in the validity of our national traditions; in peace with honor; in friendship with all nations that respect our rights; in entangling alliances with none; in reasonable preparations for national defense by sea and land; in shirking no sacrifice needed to hand down to the future the priceless treasures bequeathed to us by the past; in the necessity of keeping the western hemisphere free from the intrusions of European institutions and ambitions; in the capacity of free men for self-government; in the love of home and country; and in the unflinching resolution that government of the people, for the people by the people shall not perish from the earth.

NOTICE.

A. C. Ogle announces that he has sold all the automobiles he had on hand, and owing to the unsettled condition of the automobile industry and for the protection of his customers, he will not receive any more machines for sale until conditions become normal again. A revolution in prices is expected, and those who have inside information are led to believe that prices on autos will be greatly reduced at the commencement of the coming fiscal year, though they have no authority to make any such statement. Developments during the next three months will be looked forward to with great interest by all concerned. All those wanting cars, for the present will be supplied from Lincoln or Omaha. Call and see me. A. C. Ogle.

Estray Notice.

Taken up—Three yearly calves, one red bull calf, one spotted steer calf and one red steer calf. Call on H. W. Gustafson, Section 32.

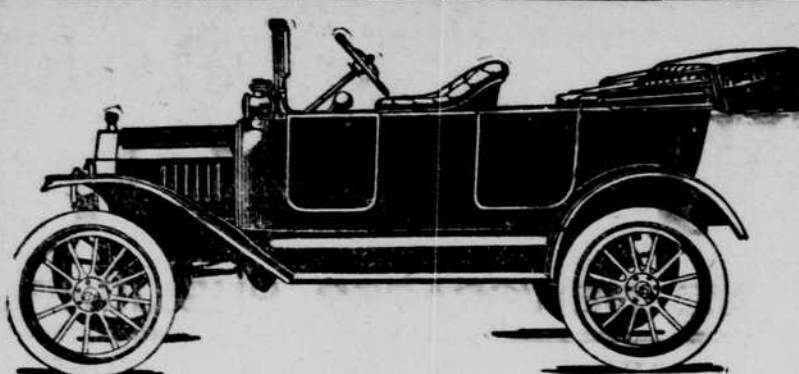
For You!

Figs—figs, senna and cascara made up in candied lozenge form, will relieve constipation in a gentle effective manner that leaves no bad effects. Best for young and old. In tin boxes at 10c, 25c and 50c. Sold only at the Nyal Store.

Marriage Licenses.

County Judge Smith has issued the following marriage licenses the past few days. On June 22, to Herman F. Moeller, of San Diego, California, and Miss Bertha L. Aufrecht, of Washington township. June 21st a license was issued to David Ormsbee of Litchfield and Mrs. Kate A. Flynn, of Kansas City, Kansas. June 14th, license was issued to Clarence Mott, of Nihil, Montana and Miss Martha E. Wagner, of Litchfield.

A knocker knocks everyone but himself, and he is the one who deserves the knocks.



Economy, simplicity and efficiency makes the Ford a universal utility. A utility because it serves everybody—doctor, farmer, salesman and banker. In every business, or as a pleasure car, the Ford proves reliable and economical. Low first cost—\$60 less than last year, and the plan of sharing profits with buyers—and low upkeep expense, are reasons why it pays to own a Ford. They serve and save.

Ford Coupelet \$750; Sedan \$975; Town Car \$690; Touring Car \$490; Runabout \$440. All fully equipped f. o. b. Detroit.

Buyers will share in profits if we sell at retail 300,000 new Ford cars between August 1914 and August 1915.

A. C. OGLE

Local Agent, Loup City, Neb.

Will You Make Homestead Entry in 1915?

Ten years' experience has put me in touch with the best homestead lands in Wyoming, Colorado and Nebraska. You now have a choice of

An 80 acre government irrigated farm near Powell, Wyo., where you will be near good schools, churches, markets, neighbors, will have a good climate and be within driving distance of Yellowstone Park. \$2.60 per acre pays initial cost, no further payments for five years. 75 farmers have located on these lands since January 1st.

A 350 acre stock or dairy farm, good soil, free range, free coal and fence posts, a good place to live. \$22 pays filing fee.

Government water rights in the Scotts Bluff country cost \$55.00 per acre; initial cost \$1.10 per acre, payment of the remainder distributed over 20 years, with no interest. If you do not know of the amazing crop yields of this valley, write me.

Why pay rent? Why not work for yourself? Write for my free booklets and about round trip fares applying every day. See these lands with their crops this summer.

S. B. HOWARD, IMMIGRATION AGENT 1004 Farnam Street, Omaha, Nebraska

Special Prices

on

Sulkys and Go-Carts

Prices range from

\$2.00 to \$15.00

E. P. DAILY

Business and Professional Guide

Grid of professional advertisements including: ROBT. P. STARR (Attorney at Law), V. I. McDONALL (Prompt Dray Work), R. H. MATHEW (Attorney at Law), C. R. SWEETLAND (Plumber & Electrician), AARON WALL (Lawyer), WALTER THORNTON (Dray and Transfer), LAMONT L. STEPHENS (Lawyer), J. E. Bowman, M. D. & G. L. Bowman, M. D. (Physicians and Surgeons), ROBERT H. MATHEW (Bonded Abstractor), S. A. ALLEN (Dentist), O. E. LONGACRE (Physician and Surgeon), W. L. MARCY (Dentist), A. J. KEARNS (Physician and Surgeon), E. T. BEUSHAUSEN (Licensed Embalmer), A. S. MAIN (Physician and Surgeon).

Hail Loses Last Year Were Greater Than Any Previous Year

in the history of the state. Many farmers protected their crops by insurance and received fair and honest settlement from all responsible companies. We represent several of the best companies writing this class of insurance.

We solicit your hail insurance this year and urge you not to write it elsewhere until you have talked with us. You may be aware of the unsatisfactory experience some farmers have had in writing their insurance with strangers. You may already understand the advantage of dealing with home men, who will be here to see that you get a square deal in case of loss, rather than with a stranger who will never return. Your neighbors who insured their crops with us last year will tell you their settlements were satisfactory in every way. Ask them.

Do not take out hail insurance until you see us.

FIRST TRUST COMPANY Loup City, Nebraska

LOUP CITY FLOUR

Why buy Flour shipped here by outside mills when you can get

Loup City White Satin Flour

for less money, and every sack guaranteed. All dealers handle our flour.

LOUP CITY MILL & LIGHT CO.

Clean Up Paint Up

Put a little sunshine in your home and H. & M. paint on your home

We have both

KEYSTONE LUMBER CO.

Yards at Loup City, Ashton, Rockville, Schaupps and Arcadia