

Osborne Urges Intangible Tax Be Continued

State Commissioner Says Revenue From Incomes Too Expensive to Collect, but Theoretically Sound.

Lincoln, Dec. 31.—(Special.)—W. H. Osborne, state tax commissioner, in a report submitted to Governor S. R. McKelvie, urges that the present intangible tax be continued or a state income tax be substituted. Otherwise, he declares, a majority of intangible property will disappear from the tax rolls as it did throughout the history of Nebraska until the revenue bill was passed by the legislature two years ago, which provided that intangibles should be taxed one-fifth the current tax on tangibles. Osborne shows figures to prove that this has been the means of coaxing millions of dollars in intangible property on the tax roll.

"In 1921, the grand total of all intangible property on the state tax roll was \$85,620,054," Osborne said, "while in 1922, after the new law became effective, the grand total was \$141,266,092."

"A majority of this increase has been in Douglas and Lancaster counties. In 1921, intangibles on record in Douglas county amounted to \$12,377,014, while in 1922, it was \$47,604,920."

Opposes Income Tax.

In speaking of the likelihood of the incoming administration attempting to force through a state income tax law, Osborne said:

"There can be no question about the merits of an income tax, and it

would result in reaching that class of persons who enjoy a large income, but who would have no property to be taxed. I am firmly convinced, however, that at the present time the state is not ready to discontinue the personal property tax. It has not the machinery at hand to administer an exclusive income tax law, which, in addition, would be too expensive to operate."

Continuing, Osborne strongly urges a state inheritance tax. He says:

"It is the very best opinion of men who have made taxes a study that inheritance tax is a recognized source of state revenue. It is logical that the public has an interest in vast estates and that such an interest should be realized by the public, when the estate is passed from the hands of the owner to others who have done comparatively little toward the earning of accumulation of the property. In the state of Wisconsin they have a state inheritance tax law, and since its enactment, 1904 to 1918, there was paid into the state treasury \$7,085,732, and counties retained 7.2 per cent."

Wants Assessors Appointed.

Osborne also urges appointment, rather than election, of precinct assessors, charging that elected assessors "play politics" by turning in small assessments against property of influential citizens. He recommends that county assessors or county boards be given power of appointment.

Other recommendations by Osborne, briefly, follow:

Demand that law be fixed so national banks must pay what he terms their equitable share of taxation.

Discontinuance of much of tax-free securities issued by county, city and state institutions and being strict in exempting hospitals, lodges and kindred organizations from taxation.

Changes in occupation tax for corporations to arrive at more equitable taxation of foreign and domestic corporations.

Criminal Cases in Omaha Courts Show Increase

Attorney General Davis Reports 740 Complaints Filed in 1922 and 581 in 1921.

Lincoln, Dec. 31.—(Special.)—Douglas county district judges in 1922 paroled 54 men and women convicted of crimes in that county, according to a report issued by Attorney General Clarence A. Davis. In 1921, paroles granted numbered 56.

The Davis report shows that criminal complaints filed in Douglas county in 1922 numbered 740, against 581 in 1921. Convictions obtained in 1922 were 316, against 306 in 1921.

The report shows that prosecutions dropped by the Douglas county attorney's office in 1922 numbered 196, against 291 in 1921; penitentiary sentences imposed in 1922 were 124, against 110 in 1921; acquittals were 42, against 22 in 1921; jail sentences were 43, against 77 in 1921; prosecutions pending are 189, against 18 in 1921.

Complaints for wife or child abandonment lead the list of crimes both years. In 1922, there were 114 charged with these offenses, and, according to the Davis record, not a single conviction, while in 1921, 115 complaints were filed and six convictions obtained.

Burglary comes next with 69 complaints in 1922 and 44 convictions against 61 complaints in 1921 and 56 convictions. Third is auto stealing with 60 complaints in 1922 and 33 convictions against 48 complaints in 1921 and 29 convictions.

Complaints filed for carrying concealed weapons are three times greater than in 1921, and convictions for this offense have been increased in the same proportion. In 1922 complaints for this offense numbered 45 and convictions 39; in 1921 complaints 15, convictions 13. Other offenses tabulated for the two years follow:

Adultery—1922, complaints, 4; convictions, 2; 1921, complaints, 1; convictions, 1.

Arson, 1922, complaints, 6, convictions, none; 1921, complaints, 4, convictions, none.

Assault and battery, 1922, complaints, 4, convictions, 3; 1921, complaints, 4, convictions, 3.

Assault to ravish, 1922, complaints, 5, convictions, 3; 1921, complaints, 6, convictions 6.

Violation of banking laws, 1922, complaints, none, convictions, none; 1921, complaints, 1, convictions, 1.

Bigamy, 1922, complaints, 1, convictions, none; 1921, complaints, 1, convictions, 1.

Debauching minors, 1922, complaints, 10; convictions, 5; 1921, complaints, 10; convictions, 19.

Selling Mortgaged Property—1922, complaints, 4; convictions, 2; 1921, complaints, 2; convictions, none.

Forgery—1922, complaints, 56; convictions, 33; 1921, complaints, 34; convictions, 19.

Criminal Fraud—1922, complaints, convictions, 4.

Embezzlement—1922, complaints, 5; convictions, 4; 1921, complaints, 3; convictions, none.

Gambling—1922, complaints, none; convictions, none; 1921, complaints, 2; convictions, 2.

Larceny from Person—1922, complaints, 43; convictions, 22; 1921, complaints, 44; convictions, 23.

Highway Robbery—1922, complaints, 42; convictions, 21; 1921, complaints, 52; convictions, 29.

Incest—1922, complaints, none; convictions, none; 1921, complaints, none; convictions, none.

Murder, Second Degree—1922, complaints, none; convictions, none; 1921, complaints, none; convictions, none.

Contempt of Court—1922, complaints, 4; convictions, 3; 1921, complaints, 1; convictions, 1.

Rape—1922, complaints, 7; convictions, 1; 1921, complaints, 1; convictions, 8.

Receiving Stolen Property—1922, complaints, 10; convictions, 2; 1921, complaints, 20; convictions, 8.

Seduction—1922, complaints, none; convictions, none; 1921, complaints, 12; convictions, 6.

Nonpayment Alimony—1922, complaints, 11; convictions, none; 1921, complaints, 12; convictions, 6.

Felony Assault—1922, complaints, 37; convictions, 14; 1921, complaints, 15; convictions, 6.

Assault to Rob—1922, complaints, 4; convictions, 4; 1921, complaints, 5; convictions, 2.

Insufficient Fund Checks—1922, complaints, 12; convictions, 5; 1921, complaints, 26; convictions, 18.

Fiscal years for the tabulations, ended October 1.

complaints, 10; convictions, 2; 1921, 15; convictions, 6.

Assault to Rob—1922, complaints, 4; convictions, 4; 1921, complaints, 5; convictions, 2.

Insufficient Fund Checks—1922, complaints, 12; convictions, 5; 1921, complaints, 26; convictions, 18.

Fiscal years for the tabulations, ended October 1.

CASH or CREDIT

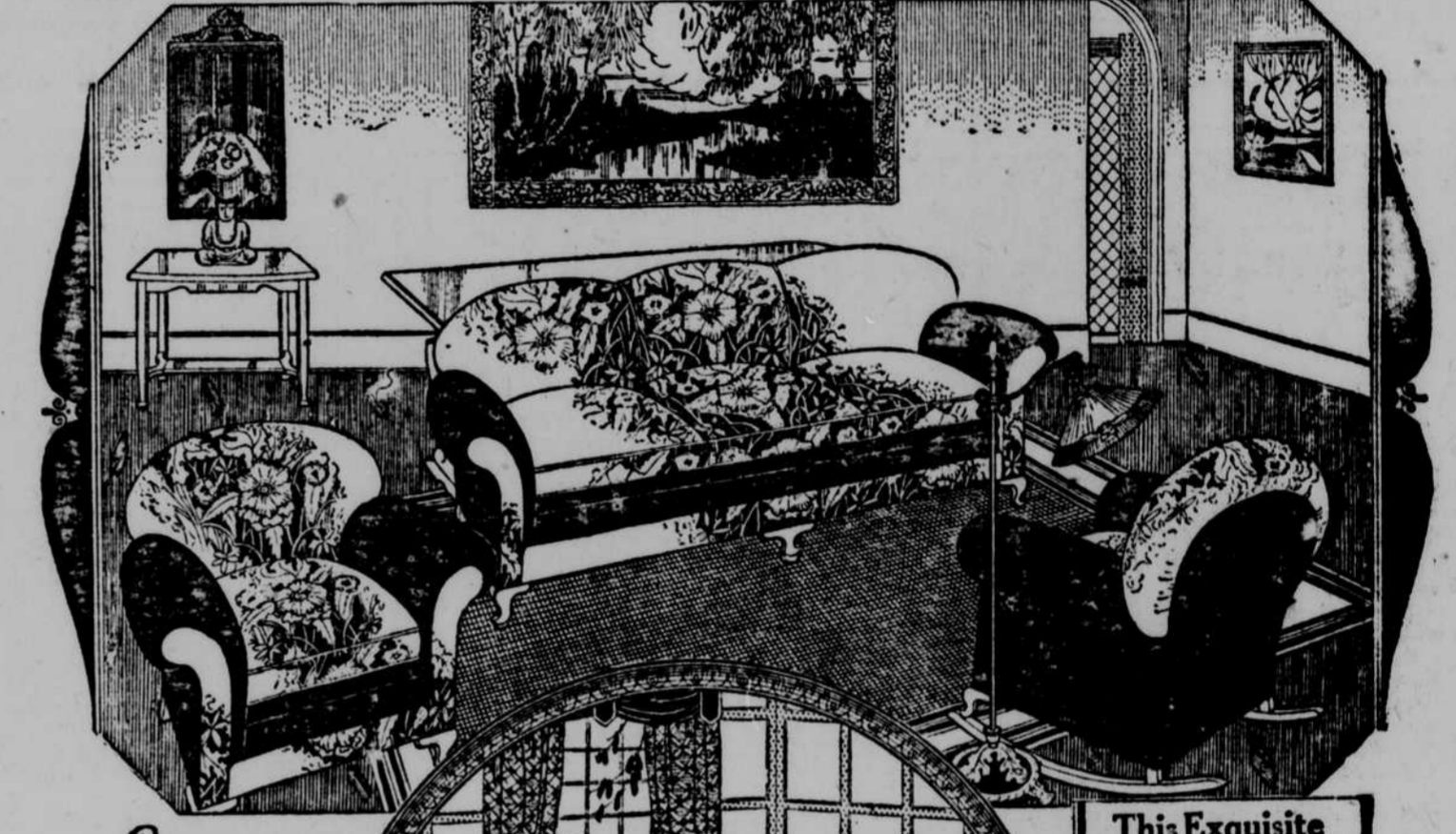
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