

WILL YOU TRUST THEM?

During the discussion pending the enactment of the present revenue law, when it was proposed that under the new law all property should be assessed at its full market value, people were lulled into non-resistance to it, by the assertion that though the full valuation were made, the levy would be much lower.

For instance: If property were assessed at 40 per cent of the full value, it might be levied upon for taxation of say thirty mills on the dollar. So on a valuation of \$100, the assessment figure would be \$40. A thirty-mills levy for revenue purposes upon this would mean a tax to be paid by the holder of the property of \$1.20. It was asserted that if the property were assessed at the full value of \$100, the levy could be so reduced as to equalize the tax. To raise the same tax under this arrangement a levy of twelve mills would be required.

It was asserted that if the full valuation were made, it would prevent many glaring inequalities of valuation, and thereby enable taxing authorities to make a lower levy. Be that how it may, the effect has not been accomplished. The full valuation has been made, but the levy in many instances has not been reduced, while in most cases it has not been reduced sufficiently to make the tax paid as low as it formerly was.

Of course, the real reason is in the fact that the republican state board of equalization in adjusting the levies for the state has allowed the railroads of the state to escape any taxation at all upon the most valuable part of their assets—their franchises—a part of the taxable property of the roads, which the constitution of the state makes mandatory upon state authorities to tax, and which tax is even provided for in the present revenue law.

Regarding the increase of taxation which the people of this state are now suffering from, C. O. Wheden, Esq., a leading republican attorney of Lincoln, in a recent letter to the State Journal says:

"In 1903, the taxable value of the property of Lancaster county as returned was \$8,598,077.94; for 1904, it is \$14,729,869.24, an increase of \$6,131,791.30, or more than 71 per cent. The rate for state and county purposes for 1903 was 31.8 mills, imposing a tax amounting to \$273,418.83. This year the rate for state and county purposes is 21 mills, imposing a tax amounting to \$309,327.24. The decrease in the rate this year over last is 10.8 mills, or 33.3 per cent, while the increase in the amount of taxes imposed is practically 13 per cent. Tabulated as to percentages, the account stands thus:

Increase in taxable valuation.....	71.3
Decrease in rate of taxation.....	33.3
Increase in aggregate of levy.....	13

"The action of the taxing authorities under this law warrants the assertion that authority to increase the taxable valuation of property is followed by an increase in the burden of taxation in excess of actual demands. The levy of 15 mills for county purposes this year can not be defended for the reason that the amount of money which such levy will produce is not required for public purposes if public business is judiciously and economically administered.

"The assessed valuation of the property of the city for 1903 was \$22,380,834.55; for 1904, it is \$29,145,695.00. This is an increase of 30 per cent. With an increase of 30 per cent in valuation there is no decrease in the rate, but an increase of a fraction of a mill. The state, county, school and city tax which one business house of this city will pay this year will exceed the amount paid by it in 1903 by more than \$1,300. Another house will pay \$760 more than last year; another will pay an excess of \$2,000 more than last year; another will pay nearly \$1,900 more than last year.

If the present revenue law is continued in force it may be safely asserted that next year the increase in the assessed valuation will at least equal that of 1904, and the rate of taxation will also be increased."

Now the experience of Lancaster county serves only as a sample of the operation of the present revenue law, and the unfairness of the present state board of equalization in fixing assessments for state purposes. What is true of Lancaster county is equally true in nearly if not quite all of the counties of the state. Now the fact must not at any time be lost sight of that the state board of equalization is composed of the republican state officials, headed by Governor Mickey. If this board has not performed its duty in the past and proportioned state taxation as it should, then what assurance have the voters of this state



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that this board, composed of the republican state officials, will do its duty in the future? That this board has not done its duty, let the Omaha Bee, a republican paper, testify:

In its issue of May 17, 1903, the Bee, said: "Nobody dares contend that the true value of railroads in Nebraska is not more than doubled within the last sixteen years and if assessed on the basis of their earnings, one-sixth of their actual value, they would have been assessed for more than \$50,000,000; and no amount of sophistry and no specious pleadings will justify the state board in making the assessment

less. No amount of explaining could reconcile the people to the shrinkage in railroad assessments in the face of the fact that their market value and their earnings had doubled, trebled and quadrupled." In its issue of May 20, 1903, the Bee said: "The board of railroad assessment expresses itself as well pleased with its action in appraising Nebraska railroads (at the sum of \$27,077,353) and the railroad managers, railroad lawyers, and railroad tax knockers are more than well pleased, but the people of Nebraska are not only not well pleased, but are decidedly disgusted."

Remember, farmers and workingmen of Nebraska, as well as businessmen, that this increased burden of taxation falls upon your shoulders. The responsibility of curing it also rests upon your shoulders, and in your hands is placed the means of curing this inequality. The election of Mr. Berge alone can not accomplish your relief. The defeat of the entire republican state ticket is necessary to accomplish what you desire. For the same officers who were guilty of violating your trust in the past are seeking your suffrage now. Will you trust them again? ASSOCIATE EDITOR Q.