

# BERGE'S KEYNOTE

A Masterful and Eloquent Appeal to the People of Nebraska by Hon. George W. Berge

(Continued from last week.)

Now then, when you go in debt you must provide to pay that debt. The republicans were extravagant and were forced to raise the money in some way to pay for that extravagance. Two years ago in their state platform they pledged themselves to enact a comprehensive and fair revenue law. Whatever their pretensions were, the real object was to raise more money. It was a conspiracy hatched out in the plotting minds of those in control of the legislature. Extravagance demanded more money than the old law would produce. In making the new law they must shield themselves. The farmer, the business man, and the small taxpayer must bear a heavier proportion of the burden.

Let us examine this new law for a moment. It is a cunning piece of legislation. It not only was passed to raise more money, but to build up a mighty political engine. Under the old law every township or precinct or ward elected its own assessor. Some of the townships elected republican assessors, some populist, and some democratic. There was not the suggestion of a machine in these assessors. It gave each township and each ward the right of self-government. If an assessor failed to do his duty the people at the next election could turn him down.

Under this new law, however, one county assessor is elected. He is elected for four years. This county assessor appoints his deputies in each precinct. He may appoint local men. He may send in carpet baggers, but everyone appointed by him is his political lieutenant. The moment a county assessor is elected and his deputies appointed he has a political machine. With this additional machine the people are more helpless. The machine runs for four years. There is no relief until four years have expired and then the people will be again tied hand and foot by the same machine.

Another bad feature of the law is that the salaries paid the county assessors of the state is just that much additional expense to the taxpayers of the state. Under the old law it was not necessary to appropriate any money to pay for county assessors. There were none. The new county assessors absolutely an additional expense. As I said awhile ago, the tendency nowadays is to create more offices all over the state and pay more salaries, and all of this money must come from the people through additional taxation.

It is bad in another respect. Nebraska and loan your money to have to pay taxes on the money loaned out of the state, you have to pay a single cent to loan. Some man who lives in Nebraska is treated better than citizens who live in other states and pay no taxes on their money.

Mr. Whedon says that state, county, and city taxes, which one business of this city will pay this year will exceed the amount paid in 1903 more than \$1,300; another business will pay \$760 more than last year; another will pay \$2,000 more than last year. Mr. Whedon says that if the taxes continued in the same way at the next election the amount paid at the next election will be \$1,000,000 more than last year.

non-residents and certain corporations. No one can justify such a law.

Again the law is bad because it makes the small taxpayer, or the man in debt, pay taxes on property he does not own. For instance a man owns a farm worth ten thousand dollars. He has a mortgage upon the farm of five thousand dollars. His real equity in that farm is five thousand dollars, but the law makes him pay taxes on ten thousand dollars. If a resident of the state has loaned him this money, then the owner of the farm pays taxes on ten thousand dollars and the money loaner on five thousand dollars, or taxes are paid on fifteen thousand dollars on that farm. It seems to me that a just and equitable law would provide that the owner of the farm should pay taxes on his real equity of five thousand dollars, and the money loaner, whether a resident of the state or not, should pay taxes on the other five thousand dollars.

But someone says if you are opposed to this law, and if you favor its repeal, what do you propose to give in its stead? Replying, I would say that on a matter so important as the revenues of the state, I would have hesitated a long time before substituting an entirely new law in the place of an old law, that had been tried for years.

The old law was built up through years of litigation and adjudications by the courts. We knew where the law was good and where it was bad. The proper way would have been to have amended the law and strengthened it where it was weak. Isn't it possible to pass a revenue law so that every man's property and the property of every corporation be assessed at its actual and full value? That is the whole question before us. In the passage of a law must you make discrimination and exempt certain property from taxation, and in other instances make people pay taxes on more property than they actually have and at a value beyond what it is actually worth? In the passage of a revenue law must you have in it the elements of a political machine? Before you can pass a revenue law must you discriminate against your own resident taxpayers, who loan money, and favor those who do not live in the state. I would favor a law, which would make fall upon every taxpayer equally and justly the burdens of taxation. This law does not do that.

But let me get a little further into detail, and see the operation of this law. Mr. C. O. Whedon of this city, one of our most prominent republican attorneys, under date of August 6, addressed a letter to the State Journal, in which he says that the assessed valuation of the property in the city of Lincoln for 1903 was \$22,389,834.55. For 1904 it is assessed at \$29,145,695.00, or an increase of \$6,764,860.45. This is an increase of about 30 per cent over last year. The rate of the city tax levied last year was 39.8 mills. This year it was 40 mills. With an increase of 30 per cent in valuation there is no increase in the rate, but an increase of a fraction of a mill.

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Rock Creek.—Peter Peterson, ne 4-1903, \$36.07; 1904, \$40.10; increase, \$4.03. J. Blomstrom, ne 9-12-7; 1903, \$43.09; increase, \$3.37. Peterson, se 10-12-7; 1903, \$52.19; increase, \$7.33. Robt. Peterson, ne 13-12-7; 1903, \$35.11; 1904, \$39.35; increase, \$4.24. G. Peterson, nw 13-12-7; 1903, \$39.31; 1904, \$43.50; increase, \$4.19.

Dickson, nw 11-7-8; 1903, \$43.17; increase, \$4.17. Peterson, ne 21-7-8; 1903, \$43.17; increase, \$4.17. Peterson, ne 1-8-8; 1903, \$43.17; increase, \$4.17.

\$30.04; 1904, \$49.32; increase, \$19.28. Christopher Denny, sw 35-9-5; 1903, \$23.06; 1904, \$32.05; increase, \$8.99.

Middle Creek.—Louis E. Divert, s½ nw 3-10-5; 1903, \$13.80; 1904, \$33.28; increase, \$19.48. A. Hatzenbenler, ne 13-10-5; 1903, \$28.01; 1904, \$31.46; increase, \$3.45. Carl F. Becker, s½ nw 26-10-5; 1903, \$14.39; 1904, \$20.50; increase, \$6.11.

Elk.—Edw. Olson, nw 3-11-5; 1903, \$27.59; 1904, \$37.60; increase, \$10.01. M. V. Tremain, ne 20-11-5; 1903, \$24.24; 1904, \$36.89; increase, \$12.65.

West Oak.—S. Lindholm, nw 3-12-5; 1903, \$21.46; 1904, \$27.13; increase, \$5.67. M. J. Barrett, se 21-12-5; 1903, \$22.55; 1904, \$29.68; increase, \$7.13. T. J. Drake, nw 31-12-5; 1903, \$21.12; 1904, \$36.45; increase, \$15.33.

Buda.—Wm. Elfeldt, e½ se 13-7-6; 1903, \$15.92; 1904, \$26.53; increase, \$10.61. Peter Hogan, se 13-7-6; 1903, \$38.38; 1904, \$45.88; increase, \$7.50. J. F. Egger, ne 15-7-6; 1903, \$34.40; 1904, \$37.66; increase, \$3.26.

Centerville.—John A. Wilson, s½ se 7-7-6; 1903, \$31.84; 1904, \$39.82; increase, \$7.98. J. C. Tuttle, sw 22-9-6; 1903, \$31.84; 1904, \$46.98; increase, \$15.14. John Minges, nw 27-9-6; 1903, \$30.85; 1904, \$44.13; increase, \$13.28.

Yankee Hill.—Ada Wilson, ne 17-9-6; 1903, \$31.84; 1904, \$39.82; increase, \$7.98. J. C. Tuttle, sw 22-9-6; 1903, \$31.84; 1904, \$46.98; increase, \$15.14. John Minges, nw 27-9-6; 1903, \$30.85; 1904, \$44.13; increase, \$13.28.

West Lincoln.—Henry St. John, sw 6-10-6; 1903, \$35.53; 1904, \$49.59; increase, \$14.06. D. F. Hille, se 6-10-6; 1903, \$33.44; 1904, \$45.63; increase, \$12.19. Fillman Flader, nw 17-10-6; 1903, \$30.24; 1904, \$59.40; increase, \$29.16.

Oak.—Rudolph Bartzat, ne 4-11-6; 1903, \$27.26; 1904, \$34.88; increase, \$7.62. Frank J. Polly, sw 17-11-6; 1903, \$35.53; 1904, \$46.83; increase, \$11.30. Jas. McIntosh, ne 21-11-6; 1903, \$22.57; 1904, \$31.61; increase, \$9.04.

Little Salt.—Ricard Mara, ne 1-12-6; 1903, \$28.49; 1904, \$35.64; increase, \$7.15. Ed. McGreer, ne 12-12-6; 1903, \$27.46; 1904, \$36.69; increase, \$9.22. John Neff, se 16-12-6; 1903, \$25.27; 1904, \$45.18; increase, \$19.91. Jos. Fitzpatrick, nw 24-12-6; 1903, \$29.05; 1904, \$40.30; increase, \$11.25. John Erickson, ne 30-12-6; 1903, \$20.40; 1904, \$29.94; increase, \$9.54.

South Pass.—J. D. Slusher, lt 2 sw 4-7-7; 1903, \$8.36; 1904, \$12.28; increase, \$3.92. Henry DeVries, ne 9-7-7; 1903, \$35.11; 1904, \$42.66; increase, \$7.55. D. J. Abbink, se 14-7-7; 1903, \$36.97; 1904, \$38.08; increase, \$1.11. Dan'l H. Hickman, ne 32-7-7; 1903, \$33.86; 1904, \$35.83; increase, \$2.02.

Saltillo.—Henry W. Kiel, w½ w sw 5-8-7; 1903, \$16.32; 1904, \$26.00; increase, \$9.68. Wm. H. Wessels, sw 10-8-7; 1903, \$34.63; 1904, \$38.13; increase, \$3.50. David Stricker, se 12-8-7; 1903, \$33.29; 1904, \$42.16; increase, \$8.87. Wm. Stahley, sw 24-8-7; 1903, \$32.85; 1904, \$42.90; increase, \$10.05.

Grant.—John B. Laird, sw 11-3-7; 1903, \$31.82; 1904, \$39.96; increase, \$8.14. Frank A. Graham, ne 14-9-7; 1903, \$32.59; 1904, \$42.12; increase, \$9.53. H. W. Davis, sw 32-9-7; 1903, \$33.46; 1904, \$52.00; increase, \$18.54. John O'Brien, se 34-9-7; 1903, \$41.89; 1904, \$46.40; increase, \$4.51.

Lancaster.—John C. Doubt, ne 13-10-7; 1903, \$41.39; 1904, \$46.80; increase, \$5.41.

North Bluff.—R. Finnigan, ne 3-11-7; 1903, \$36.50; 1904, \$38.08; increase, \$1.58. John Stahler, sw 18-11-7; 1903, \$34.16; 1904, \$40.15; increase, \$5.99. Len Wilhelm, ne 22-11-7; 1903, \$36.36; 1904, \$37.98; increase, \$1.62. R. E. Moore, se 34-11-7; 1903, \$40.13; 1904, \$44.64; increase, \$4.51.

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