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## THE NEW REVENUE LAW

A Powerful Speech by  
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at South Omaha.

In discussing the present revenue law we should not forget to inquire how and for what purpose it was enacted, remembering that in the campaign two years ago the issue was not as to the enactment of a new law, but the failure to honestly enforce the old. It must further be remembered that neither platform advocated its enactment, but that both recognized that the valuation placed upon the railroads years ago was not the fair valuation thereof for the last four or five years. The populists in their platform insisted that the assessed valuation should be raised at least \$50,000,000 before other property was touched in that regard. The democratic platform demanded a material increase in this valuation, and the republican platform recognizing this same situation, demanded a raise in the valuation thereof, but not quite so definitely. And thus the campaign was fought out, each party denying that it intended to enact a new law on the subject, while the candidate of the democrats and populists for governor insisted that if he was elected he should enforce the old law as it stood, but warned the people, if it permitted the republican party to become successful at the polls, that in order that they might be blinded and misled as to the real raise in the value of the railroad property, a new law would be enacted, and by reason thereof all of the taxes of the people of the state would be raised; and while the railroad assessment would necessarily be increased, that the relative position of the assessed valuation of the property of the state would not be changed to the advantage of the people, but by reason of the law, the republican party would be permitted to go before the people at the next biennial election and proclaim that they had raised the assessment of the railroads, as they do in this campaign, to some \$27,000,000, and therefore, that they had answered the demand of the people. When in truth and in fact, the railroad valuation is farther out of comparison to the real value of the property assessed now than it was before the enactment of the law. Hence, I fearlessly charge that this law was enacted, not in compliance with the demand on the part of the people, but as a direct attempt on the part of those who had previously been shirking their duties to blind the people to the actual facts.

During that campaign the candidate of the democrats and populists insisted that the floating debt of near \$2,000,000, unconstitutionally created, was the direct fruit of the failure on the part of the state board of equalization to fairly value the railroad property of the state, and that this property should be compelled to bear that burden, and that the same should not be transferred to the shoulders of the general tax payers of the state, and that if he was elected he should attempt to so have the property of the state valued as to gradually wipe out this blot on its fair name. The republican candidate insisted that he was equally conscientious, equally desirous of protecting the people as against the encroachments of the railroads, and that he too was equally anxious for the wiping out of this floating debt. Yet, notwithstanding this insistence on his part, we find that the floating debt under the first biennium of his administration will be increased nearly one half million.

It must be remembered to start with that the railroad property of the state is not assessed, and has not been, as other property, but that a separate and distinct tribunal has been created for this purpose, consisting of the governor and other state officials. That the complaint for the last five years or more has been as against this extraordinary tribunal, owing to its failure to do its duty as to the property that came under its special and exclusive jurisdiction. That the campaign was waged against this board's dereliction, and not as against the dereliction of the numerous local assessors. The people had complained as against this special tribunal and against this favoritism and exclusiveness as to taxation that this state board had been used as a tool of the corporations, as a political machine, and that they had failed to represent the best interests

of the state, and that a deaf ear had been turned to the ordinary taxpayer, and in every complaint, and in every appeal that had been made to them, as shown by the true history written in the records of these different offices, as well as in the reports of the supreme court. Hence, instead of the people desiring to give this state board of equalization more power, they desired that they first fulfill their duties as to the power they had. But, in-

solate and unqualified czar of the taxing power of the state, the sole tribunal as to questions of taxation. It lays down the rules and regulations, and transmits them to the county assessor, and the county assessor, at the peril of losing his office, is bound to follow them.

That this new revenue law was enacted as hereinbefore indicated, and inspired as hereinbefore suggested, by the corporations seeking to farther ad-

without power to in any manner change it, for four long years, and the people are left to trust this state board of equalization that has heretofore failed to do its duty to keep the railroad assessment as it is, or at least not to reduce it.

This local assessor is a county officer, elected for four years. Section 19.

His salary ranges from \$250 to \$2,400 per year, section 22; besides \$3 a day for each of his deputies, section 22.

You are not permitted to elect your own local assessors in your respective townships, but the county board and the assessor appoint these deputies, determine the number, and they are not necessarily taken from the respective wards or precincts in which they live. The county assessor being authorized to discharge the local assessors, and to re-appoint who he may see fit, without any consultation with the county board. Section 20.

So much for its centralizing effect, as well as its cost, and its deprivation of the people of their right to local self-government.

That this law was inspired by the railroads themselves, and that you can hear the ring of the bell and the toot of the whistle in every section, let me call your attention to some further provisions thereof, and prove by the law itself that wherever it lays its hand upon the individual it lays upon him the strong arm of the criminal law of the state, smirching his reputation and stealing his good name; but where the arm of the law touches at all the railroad corporation, or the telegraph, or others heretofore assessed by this same state board of equalization, there the frown and the disgrace of the criminal law is removed, and the smiles and beauties of the civil law take its place. That while the criminal law is to grasp the county assessor, the local assessor, there is no law enacted that touches, or in any manner interferes with the good name of this same state board of equalization against whose acts the entire state stands in revolt.

If any assessor, or deputy, refuse or neglect their duty, they are guilty of a misdemeanor, and upon conviction shall be fined not less than \$20 nor more than \$100. Section 27.

If any individual fails to list his property, or to answer inquiries when made, then he is guilty of a crime and subject to a fine of not less than \$50 nor more than \$2,000. Section 53.

And if he knowingly swears falsely he is guilty of perjury and punished by imprisonment in the state penitentiary. Section 53. The same as to corporate officers; being the only section where the criminal law is to such officers applied.

If the individual fails to report or list his property with the county assessor, then his property is to be listed by the assessor, and as a penalty, the valuation thereof is to be raised 50 per cent. Section 55.

The farmer, the mechanic, or other citizen, can not even move or tear down a building, old or new, on any land where any delinquent taxes are unpaid, and if he does he is guilty of a misdemeanor, and upon conviction thereof shall be fined in a sum not exceeding \$100 and costs; and moreover, be liable to the county in a civil action for the amount of all delinquent taxes on said real estate. Section 160.

Further, any county officer (not state officer), who shall fail and neglect or refuse duties imposed, shall be deemed guilty of a misdemeanor, and upon conviction fined not less than \$50 nor more than \$500.

This state board is given by this law the power to even take from the people their own county assessor when in their supreme judgment it might be necessary to remove such assessor. Section 115. Thus, even your local county assessor holds his office at the mercy of this same centralized power.

Now let us see how this law deals with the railroad corporations, and its officers.

The officers of the said corporation are to make statement. Section 87. And if they fail to make the statement, as asked by this state board of equalization, are they to be guilty of a misdemeanor? Their names blasted and robbed of their honor? Oh, no. If they, or either of them, fail to comply,

## THE REASON WHY.

State taxes this year are approximately 60 per cent higher than in the years 1897-8-9.

The county assessor and his deputies have made a most thorough, painstaking search for every scrap of property owned by the people, so that this big increase in taxation may be placed upon it.

But why should state taxes be so much heavier this year? The question is easily answered. It is because the

### Republicans Redeemed Nebraska.

Let us compare notes. In 1897 a populist legislature appropriated \$2,335,843.40 to be expended by populist officials in maintaining state government for the two years ending March 31, 1899. Populist state officers carried on state government with efficiency those two years at a total cost of \$2,161,587.17, and paid off \$364,589.46 of the floating debt.

The republican legislature of 1903 appropriated \$3,740,280.70 to be expended by republican officers in maintaining state government for the two years ending March 31, 1905.

Populist state officers in four years cut down the state debt \$677,093.10. In the three years of republican "redemption" the debt has been increased \$535,729.49. And why?

Because the "redeemers" are spending the people's money with a lavish hand. Let us put the figures in handy form.

#### The State Debt.

Populist reduction, 4 years.....	\$677,093.10
Republican increase, 3 years.....	535,729.49

#### Appropriations.

By Populists in 1897.....	2,335,843.40
By Republicans in 1903.....	3,740,280.70
Republican Increase.....	1,404,437.30

Do you wonder why your taxes are so much heavier? Study the figures and know the reason why. Increased state taxes are absolutely necessary to pay for the luxury of

## REPUBLICAN "REDEMPTION."

stead of carrying out this desire on the part of the people after election, a new scheme was evolved, and that was, that a new revenue law should be enacted, and that in it all of the power of the people as to local taxation, as to their right to select by their ballot their own local assessors, should be wiped out and the little protection and power that the people had should be taken from them and lodged in this same state board of equalization, which was made by this law the ab-

stance their interests in the premises, let me call your attention to its different provisions.

It is provided that the lands of the people of the state shall be assessed but once in four years. Section 121, 2d paragraph.

That the property of the railroads of the state shall be assessed every year. Section 84. And thus this high valuation that has been placed upon the lands of the state at the last assessment shall stand as against them,