

The New Revenue


Law and Taxation

There appears to be some dissatisfaction among the people, with the revenue law passed by the last legislature and it is given out that our democratic friends are going to make it the PARAMOUNT issue of the approaching campaign. They will probably make plain their objections to the law and the country will better understand their position and remedy they will suggest. It is doubtful whether they know why they complain, except it be, that the republicans were in the majority in the legislature that passed the act. For campaign purposes, it is prima facie evidence, from a democratic stand point, that every thing the republicans do is wrong. Well, what do they propose to do? Repeal the law and try to run the state and county governments without any? Hardly. Repeal the law and reinstate the old one? They dare not, for the most obtuse brain among them knows that the old law was entirely inadequate for the purposes of its enactment, and failed to comply with the command of the constitution on the subject of revenue. It probably appeared to be sufficient when it was passed and received the assent and support of all parties represented in the legislature at the time. But it is within the experience of all men that what would be an adequate revenue law, at a given period in the history of a growing state like ours, might and nearly always is inadequate at a later period. Our revenue laws should have been revised years ago, but it is better late than never. The neglect is not wholly chargeable to the republicans as the opposition had control of the legislature twice in the ten years preceding the passage of the present law, and they did not even attempt a revision. The command of the constitution is "The legislation shall provide such revenue as may be needful by levying a tax by valuation so that every person and corporation shall pay a tax in proportion to the value of his, her or its property and franchises etc." This is mandatory and continuous and any law that does not reach all the property of the state, not expressly exempt from taxation is unjust to the people and is not a valid compliance with the fundamental law. The power to levy taxes inheres in the legislature without constitutional grant and is not purely legislative in its nature but is

rather sovereign as by the theory of our system a state legislature represents the people, and at the Revolution became possessed, without constitutional grant, of all the powers of government which were republican which the crown or parliament before possessed. The people, therefore, in their aggregate capacity, speaking through the constitution of their adoption, command their servants and representatives, the legislature, to levy taxes, general as to property, but uniform as to class, "so that every person and corporation shall pay a tax in proportion to the value of his, her or its property", and thereby distribute the burdens of government equally among all. The old law had failed to satisfy the constitutional command, hence the new law. Are the democrats in favor of a system that will allow taxable property to escape the assessor? That is exactly the difference between the old and the new law. There is scarcely any system of taxation known to man that is not open to some kind of objection, and it is the business and duty of the taxing power to make the burdens of government as light as possible consistent with the efficient and economical administration of its affairs. The present law has one excellent feature, it reaches more property than any of its predecessors, and in that respect is commendable; and if we get down to the root of the real objection to the law, it will be found that this fact is what hurts. There may be parts of the act that could be made better by amendment, but not this; and it is safe to say that no subsequent legislation will disturb it. The more property that is found, the less the rate of taxation; and if some of the useless expenditures of the peoples money could be lopped off, the general burdens would be correspondingly lightened. It is not the revenue law that works the evil and the oppression, but the worthless army of tax eaters, and the indiscriminate waste of the public funds on them, and other useless things, that makes the taxes onerous and ruinous. The Tribune proposes to take these matters to the audience of the people, they are all powerful, and the remedy for any public wrongs, is in their own hands. Watch for our next issue.

HOLT'S

THE CONSERVATIVE SHOE BUYER THINKS OF HOLT AND GOOD SHOES AT ONE TIME



WHEN IN NEED OF FOOTWEAR ONE HAS A TENDENCY TO SUGGEST THE OTHER

JUST NOW SPECIAL BARGAINS MAKE THE COMPARISON VERY ESPECIALLY STRIKING

SHOES

LOCAL AND PERSONAL.

King's for croquet sets.
 Fred McKiever spent Sunday in this city.
 Gus Schlosser and wife went to Dawson Sunday afternoon.
 Armour & Co. Poultry factory of this city closed down Saturday July 23rd. However the factory will be opened August 1st by the Falls City Poultry Butter & Egg Co. under the management of Phil Hermes.
 Mrs. Joe Miles and Florence Wylie went to Kansas City Tuesday.
 Uhlia Powell and wife left for Sterling the first of the week.
 Last Sunday evening the seating capacity of the Christian Church was tested to it's utmost. Long before the hour for the services to begin, the church was filled and many were compelled to remain outside.
 Rev. Pougion used for his subject—"The Ladders," and delivered a piercing, forcible address. He showed the various means adopted by different classes of people whereby they might get into heaven; and he also showed the folly and utter usefulness of such means. He told his hearers that the only safe and sure way to heaven was an upright, honorable life here in this present world, thereby creating a heavenly condition here below, and the positiveness of a continuation of the same in the life to come. Rev. Pougion will, beginning next Sunday evening, deliver a series of sermons on the existing financial, political, social and religious evils. Next Sunday night the subject will be—"The Greed For Gold and It's Crimes." Be sure and come and bring a friend with you.

Sunday School 9:45 a. m.,
 Preaching: Special Music 11 a. m., Junior C. E. 2:30 p. m.
 Y.P.S.C.E. 7 p. m. Preaching—"Gold Greed, Its Crimes." 8 p.m.
 —Pougion.

Missouri Pacific Railway

Time Table, Falls City, Neb.

NORTH

No. 51 Omaha and Lincoln Express	A 2:25 a m
No. 9 Omaha and Lincoln ..	8:35 a m
No. 57 Omaha and Lincoln passenger	A 2:48 p m
No. 233 Local Freight, Auburn	A 1:10 p m

SOUTH

No. 52 Kansas City and St. Louis and Denver	A 3:47 a m
No. 58 Kansas City and t. Louis and Denver	A 2:48 p m
No. 50 Worlds Fair special ..	8:45 p m
No. 232 Local, Atchison...	10:30 a m
No. 220 tock Freight, Hiawatha	A 9:52 p m

A. Daily. B. Daily except city.
 J. B. VARNER, Agent.

We carry a

COMPLETE LINE

OF

Building Material

And all kinds of

COAL

WE SOLICIT YOUR PATRONAGE

Chicago Lumber & Coal Co.

TELEPHONE 58.

Market Report.

Corn	44c
White Oats	28 to 30c
Mixed	28c
Wheat	70 to 75c
Cattle	4.50 to 6.00
Hogs	4.80
Butter	10 to 12 1/2c
Eggs	12c