

THE VALENTINE DEMOCRAT.

I. M. Rice, Editor and Proprietor

VALENTINE, NEBR., THURSDAY, JANUARY 21, 1909.

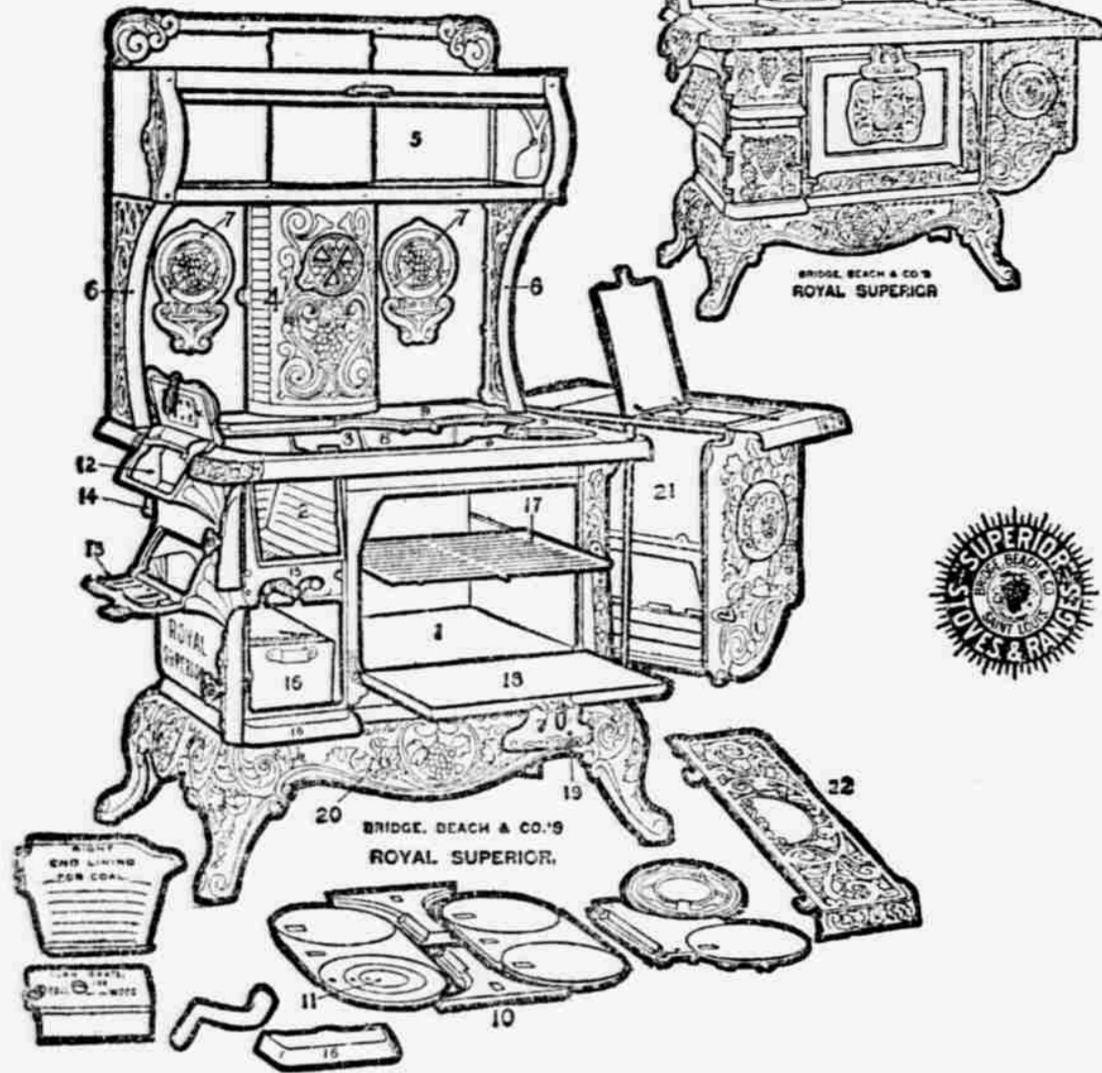
Volume 24, No. 2

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Fine Wines, Liquors and Cigars

Bourbon Whiskies:

Old Crow,
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Sherwood,
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These whiskies were purchased in bond and came direct from the U. S. government warehouse. They are guaranteed pure and unadulterated. Unexcelled for family and medical use.

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Valentine - Nebraska

Read the Advertisements.

Sheldon and Shallenberger.

The Standard publishes below two opinions, one by Ex-Governor Sheldon and one by the present governor, A. C. Shallenberger. We call your attention to them, ask you in all candor, which of these two men is a man of the people?

What Sheldon says:

"The question of taxation is not an easy one. But anyone familiar with the history of the assessment of property of this state during the last ten years knows that the property at the present time is by far more uniformly assessed than it was under the old revenue act.

"It is true that it is difficult for the board of equalization to do justice in all instances because no one can have knowledge of the actual value of property in all parts of the state.

"The board of equalization is composed of officers elected by the people of the state. There need be no fear that such a board will deliberately and intentionally do an injustice to the taxpayers in any portion of the state.

"The board should not be deprived of the right to lower any class of property, or all classes of property returned for a county. Neither should the board be deprived of the right to raise all the property or any class of property of a county. When compared with other counties such property has been undervalued.

"When the revenue law was first enacted, the board could raise or lower all the property within a county but it did not have the right to raise or lower any particular class. Experience demonstrated that it was necessary to change the law, and experience has also demonstrated that the change was a wise one. The law in this respect should be left alone. There is no necessity for a change in the law in this particular.

"So far as the assessment of land is concerned it is a matter of common knowledge that the per cent of increase in the assessment of land values in 1908, with the exception of some parts of the sand hill district, increased from the east to the west. It is also a matter of common knowledge that lands in the eastern part are assessed at more nearly their actual value than they are in the western part of the state. There should be no complaint that such is the case because the people in the western part of the state are still in that period of development where many sacrifices must necessarily be made, a good many of which are for the welfare of the whole state."

Shallenberger says:

"Our present revenue law should be amended in so far as is necessary to restore to the people the right to elect the precinct assessors and to limit in part, at least, the arbitrary powers which the present law gives to the state board of equalization and assessment, so that the people shall have restored to them some voice in determining the amount of taxes they shall be compelled to pay to support the state government. It appears to me too great a gift of power to give to the state and county boards the right to determine the amount of the levy which shall be laid upon the property of the citizen and at the same time empower the state board to determine through its mandates to the county assessors and his deputies the valuation that shall be placed upon the property of the taxpayers. When we consider that the members of this all powerful board of assessment acting in their official capacity as the heads of different

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Up-to-date Blocks

and Stylish Colors

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J. T. MAY, Vice-President.

M. V. NICHOLSON, Cashier.

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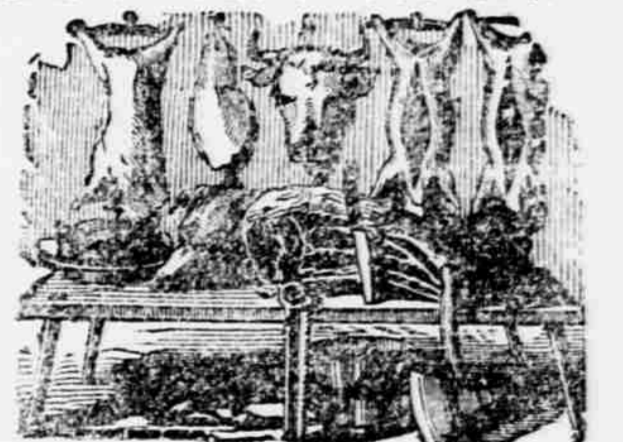
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which are being offered at the lowest prices possible, the margin of profit being only reasonable. Prices are within the reach of all and plainly marked on every article. One price to everybody.

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