

HARRISON DISCUSSES TAXES

Practical and Theoretical Phases of Important Subject.

ANALYZES CONDITIONS HERE

The Function and History of Taxation Are Carefully Reviewed and Causes Compared with Effects of Legislation.

By CHARLES F. HARRISON, Of the Harrison & Morton Co.

I will take up the question of taxation in two ways, one of which is highly theoretical and the other practical. If anyone is interested only in the theoretical side of taxation, he need not read the other part, and if only interested in the practical side, he need not read the theoretical part.

Importance of Subject. Taxation ideally considered has to do with the entire social fabric. It is a surrendering to the state certain contributions in return for benefits received.

The Single Tax. Mr. Seligman, in his essays on taxation, while paying a very high tribute to the value of the agitation of the single tax because "in some countries it has served to direct attention to the abuses of the medieval land system, and in the United States has helped to disclose the shortcomings of the antiquated general property tax, and everyone has done yeoman's service in emphasizing the question of unjust privilege."



Harvest Time in Nebraska

"In the Heart of America."

THIS is April 24th in Nebraska. We entered it this morning by crossing the Missouri at Plattsmouth. We came through the valleys and beside the rolling uplands to Lincoln. What incalculable riches this soil holds for mankind. Rich, brown, warm, the great soft blanket of mellow loam covers over many a square league.

growth than in regions farther south in the east. High trees are in full bloom. All the little flowers of the lawn are in brilliant array.

I have just come from a stroll over the experiment station grounds. The plots and head-rows of winter wheats in tests are beautiful. The alfalfa is glorious. Dean Burnett tells me that here is land that does not respond to phosphorous; it has enough of it, and of potassium, too.



Nebraska's Answer to the Meat Question

the taxing power for the leveling up of conditions of society is a modern principle. It may be proper to say that a mentor from Nebraska has suggested that the control of corporations and trusts be worked out through a system of taxation. Undoubtedly society has a right to use the taxing power for any general beneficial purpose, which does not involve improper deprivation of individual rights.

Practical Suggestions. Referring now to a few practical suggestions concerning taxation, probably I cannot do better than suggest the practical operation of the revenue law of the state of Nebraska. Under the constitution adopted in 1875 the state of Nebraska collects revenue upon all property at a fixed rate, according to value.

than equal to the increase of the general wealth of the state. Conditions in Omaha. At the risk of disloyalty to my own state in criticizing the unequal conditions which arise under the administration of the Nebraska revenue law, but feeling sure that this will be forgiven when the same condition is generally found elsewhere, the following actual examination made in the city of Omaha, in the interest of enlightenment, may be made:

ARTIST TO BEAUTIFY APARTMENT GROUNDS. Ed Johnston, builder and owner of "The Knickerbocker" apartment house at Thirtieth and Jones streets, has secured the services of the noted J. Terrell Hoyt, landscape architect, to superintend and plan the grounds of "The Knickerbocker."

MISS PORTER SELLS HER PROPERTY ON 27TH STREET. Wilson & Warren, Bee building, have purchased the Louise A. Porter property, between Harney and Dewey avenue east of Twenty-seventh avenue, for a consideration of \$50,000.

APARTMENT AS INVESTMENT

George T. Porter Writes of the Way They Are Made to Pay.

LOCATION IS ALSO FACTOR

Prospective Builder Should Seek the Aid of Those Who Know How to Go About the Building of Apartments.

By GEORGE T. PORTER, Secretary Payne & Slater Company.

Heated apartments in the estimation of the writer is one of the best investments there is in real estate, owing to the fact that a large number of tenants can be housed in a small space; yet there are many people in Omaha and other cities who own apartment houses who have never realized a fair return on the money invested.

When one decides to invest in apartments, he should get in touch with the best informed rental man he knows and decide with him what class of apartments he is going to build. This is where many owners have made their first mistake, as they have, with the assistance of an architect, planned apartments that they themselves would like to live in, or have put up buildings on account of their being cheap to construct and expect to get a large return on the money invested, never giving the most important question a thought—what class of tenants would care to occupy the apartments and how much rent can they pay.

Next, after deciding what kind of a building one is going to put up, he should choose a suitable location for such a building. Here again, a man who has made a specialty of the rental business can be of great value, as he is the man who knows what the people want and what they object to. The success of most any building depends on its location, and this is especially true of apartments. In choosing an apartment site, one must be thoroughly familiar with its every advantage and disadvantage for the particular class of tenants he intends to rent to.

Next, the size and arrangement of the rooms are most important. The writer knows of apartments that have beautiful, large and well lighted rooms, which are well ventilated, that are renting far below what the actual floor space is worth, simply because they are not arranged properly for the class of tenants that are going to occupy them.

ranged properly for the class of tenants that are going to occupy them.

Paraphrasing of Building. The floor plan being decided upon, the next important questions that confront the builder are the finishing and equipment of the building. These questions the rental man and architect should be able to answer for him, as the rental man knows what the people want and are willing to pay and the architect can advise the owner as to the cost and the practicability of the finish and equipment.

Apartments in Omaha rent well and will continue to be in great demand, as the people are educated to the many advantages in living in them. The people are beginning to realize that they can live more economically in an apartment than they can in either a St. Louis flat or a detached house and have great many more accommodations. While small cottages that are well located are in great demand and always will be, the St. Louis flat is losing its prestige, on account of having all the disadvantages of apartments and none of its advantages, nor having the advantages of a detached dwelling.

It is a well known fact that tenants are fast learning that they can actually reduce the cost of living by moving out of cottages and St. Louis flats, renting from \$25 to \$35, into apartments renting from \$40 to \$50.

Visiting Realty Men to Give Talks on the Home Towns

At a meeting held by the committee in charge of the annual banquet of the University club yesterday noon it was decided that in as much as the visiting members of the executive committee of the National Association of Real Estate Men will come from all parts of the United States, and as they are perhaps the most efficient men in the real estate business, in place of having a set program at the banquet to be held Monday night, to have each and all of the visitors make a short talk on their different cities and give their methods of doing business. This will give the local members the benefit of the experience of the twenty or twenty-five members who will be present.

It is the first time that the local exchange has had this opportunity. This exchange of ideas is one of the objects which real estate men have developed through organization. It is given as one of the reasons why investors should do business with the members of the Omaha Real Estate exchange, who are not only familiar with local real estate conditions, but through its affiliation with the national association are in touch with all sections of the United States and Canada.

Remember, we do not stop at furnaces. We sell MAJESTIC RANGES, ACORN GAS STOVES and ALASKA REFRIGERATORS. Good stuff, eh? John Hussie Hardware Co. 2407-9 Cuming St. "If you buy it of Hussie it's right."

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W. L. SELBY. Twenty years from now the above home with a coat of paint will be the same home that it is now. There are many features of modern home building, but none so important as proper construction, and in this home you have the best. The fact that the advertisers in these columns are anxious for you to see their share of the construction of the home is one of its best recommendations. They are all proud of their work and the owner is satisfied that they represent the best in their respective lines.

Yale Locks and Hardware furnished for this residence by Jas. Morton & Son Co. The Hardware People. 1511-13 Dodge St.

The plumbing in this residence was installed by Clarence R. Dodds Plumbing and Heating Contractor. Phone H. 1824, 5007 Underwood Ave. Res. Phone H. 843.

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