

# CAP and BELLS



## GOT THE EVIDENCE UPSTAIRS

Indian Judge, Not Acquainted With Hindustani, Did Not Know What Nighai Really Was.

An Indian judge, when first appointed to his position, was not well acquainted with Hindustani. He was trying a case in which a Hindu was charged with stealing a nighai. The judge did not like to betray his ignorance of what a nighai was, so he said:

"Produce the stolen property."

The court was held in an upper room, so the usher gasped:

"Please, your lordship, it's downstairs."

"Then bring it up instantly!" sternly ordered the judge.

The official departed, and a minute later a loud bumping was heard, mingled with loud and earnest exhortations. Nearer came the noise, the door was pushed open, and the panting official appeared dragging in the blue bull.

The judge was dumfounded, but only for an instant.

"Ah! that will do," said he. "It is always best, when possible, for the judge personally to inspect the stolen property. Remove the stolen property, usher."

Not Absolutely.

"Do you think flying will ever become absolutely safe?"

"No."

"Then you believe aviators are wasting their efforts?"

"Oh, no. I haven't any doubt that they will some day make flying as safe as sitting in a hammock with a girl—but that isn't absolutely safe, you know."

That Was All.

"Skillings, how came you to quit working for Spotcash & Co.?"

"We had a difference of opinion as to the value of my services for another year."

"Was that all?"

"Yes; I thought I was worth \$4,000 to them, and they thought I wasn't worth 40 cents. So I quit. What else could a self-respecting man do?"

In Those Days.

"You used to be glad to stay in the kitchen and wipe the dishes for me," she complained.

"I admit it," he replied, "but in those days you didn't put in all your time trying to convince me that I was no good because I didn't earn enough to enable you to keep an eight-dollar-a-week maid."

Dangers of Drinking.

"Why are you so anxious about your husband?"

"He may be drinking."

"A little drinking won't hurt a man."

"But he is so easily influenced when he is drinking. I expect him to come home any day now and tell me he has accepted a vice-presidential nomination on some ticket."

Maternal Frigidity.

"I know I keep late hours, mother," confessed the repentant young man, "but you've told me many a time that I was the 'star' of your existence, and so—"

"Not now, Percival," interrupted the austere old lady, looking at him over her spectacles; "you're my midnight son."

A Woman's Deduction.

"Does your husband enjoy fishing?"

"I don't think so."

"But he goes away on a fishing trip every little while."

"That's no sign that he likes it. He comes home every night when he is at work, but he never seems to really enjoy doing so."

The Post Card Habit.

"Well, Hiram, your summer boarders seem to have about everything they want."

"They're fairly content. I only overlooked one point. Forgot to provide any post cards of such points of interest as the henhouse and the pump."

Home Politics.

"Home politics are always the same."

"What do you mean?"

"The father of the household is always a standpatter, and the boys are always insurgents."

The Discovery.

"When did you discover that your husband didn't love you?"

"When he began to complain because I left my powder rag and my hairpins on his dresser."

## FARM BOY SHOWS HIS NERVE

Country Lad in Kansas City Displays Courage by Removing Tight-Fitting Shoes in Street.

Plainly he was from the country. It was equally plain that the sights of the city streets fascinated him. Neither was there any doubt that his city oxford hurt his feet. He was a stalwart specimen of farm youth and good to look at, though he wasn't exactly comfortable. He trudged bravely along, but the close observer could see that his limp was becoming momentarily more noticeable. Occasionally he looked at his new tan shoes, gritted his teeth and ploughed ahead through the Main street crowd. The look of desperation had become set in his face by the time he reached Tenth and Main. He paused there, took another lingering look at the crowd and then with a "You be durned" expression upon his stunted countenance sat down on the curb. Off came one shoe and then another. He placed them carefully upon the sidewalk beside him, removed his green socks and dabbled his feet in a diminutive pool left by the street sprinklers.

"Those shoes just had to come off," said a business man who passed just then. "It wasn't so many years ago that I was in just that fix—but I didn't have the nerve to take 'em off."—Kansas City Journal.

His Opportunity.

"Harry, I've been reading up on parliamentary usage. I've got to preside at a meeting of our girls' club. But there's one thing I don't quite understand: what is the 'previous question'?"

"It's the question I've been trying to ask you for a whole year, Mabel, but you never would listen to me. You'll let me ask it now, won't you?"

"I—I suppose so, Harry, if—if you are sure it's parliamentary."

REAL HARD LUCK.

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Home Politics.

## SOMETHING ALWAYS.

"For the amendment to the Constitution reorganizing and remodeling the State's system of assessment and taxation."

And the words—

"Against the amendment to the Constitution reorganizing and remodeling the State's system of assessment and taxation."

And each voter shall indicate on his ballot, as provided by the general election laws of the State, whether he votes for or against said amendment.

L. E. THOMAS,  
Speaker of the House of Representatives.  
THOMAS C. BARRETT,  
Lieutenant Governor and President of the Senate.

Approved: August 24th, 1912.  
L. H. HUBBARD,  
Governor of the State of Louisiana.

A true copy:  
ALVIN E. HUBBERT,  
Secretary of State.

Speaking of the Divorce Evil

Mrs. B.—My husband and I get along so nicely. We always agree about everything.

Mrs. W.—Is that so?

Mrs. B.—Yes; except, of course, now and then when he gets pigheaded or something of that sort.

Trying to succeed in business without advertising is like the case of the man who, trying to cut expenses, divorced his wife and alone attempted to keep house and raise his children. It cost him more money for doctor bills and funerals' expenses in a year than he gave his wife in a lifetime.

When advertising is divorced, business success becomes failure.

This paper is building your neighbor's business. He has reasons. He tried advertising and it helped him. It is not an experiment; this paper brings results. Good, hard, convincing results—dollars.

Preparing.

Willie (aged seven)—Tommy says when he grows up he's going to have free candy and no school.

Jackie (aged eight)—Take it from me, kid, don't swallow all that stuff! Tommy's just starting his boom for 1914, that's all!—Puck.

Postponed Service.

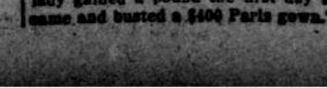
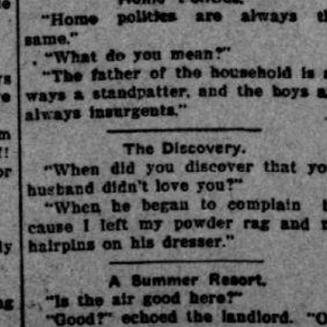
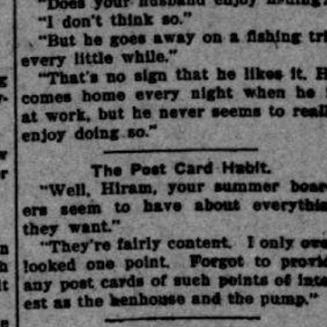
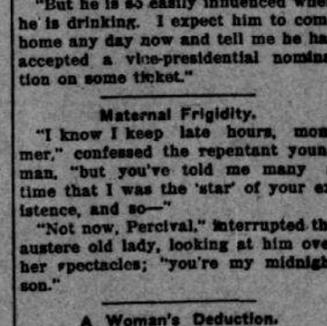
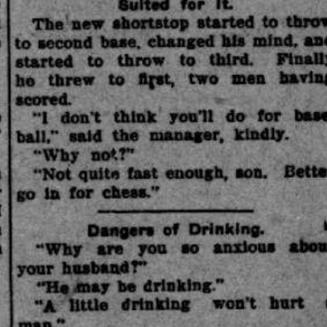
Patience—You know she's awfully superstitious.

Patrice—Really?

"Why, yes; it rained on her wedding day, and that's unlucky, you know."

"What did she do?"

"Why she gave out rain checks!"



educational, religious or charitable institutions, or to trustees for educational, religious or charitable purposes, shall be exempt from this tax unless such donor, executor or legatee, shall be more than half of the disposable portion of the testator's or donor's estate, in which case the tax shall be imposed upon the entire legacy or donation, and the legatees or donees shall be considered to be within the third class.

3. Such other special taxes as the General Assembly by a vote of two-thirds of all the members elected to each house may from time to time prescribe.

Article IV.  
1. The General Assembly shall have power to levy license taxes only upon persons, partnerships, associations and corporations engaged in business or occupations that fall strictly under the domain of the police power, and for that purpose to classify all such businesses and occupations, and to graduate the tax within each class.

2. Local subdivisions of the State government shall have the power to levy licenses on businesses and occupations falling strictly within the domain of the police power as provided in the foregoing section for the State, save that such local licenses as may be levied on traffic in malt, vinous and alcoholic liquors shall not be less than those levied or hereafter to be prescribed by the General Assembly as minimum local licenses.

3. Such local subdivisions as each may determine for itself shall also have the right to levy license taxes on businesses and occupations that fall within each class, on all businesses and occupations not covered by Section 2 of this Article; save and except licenses on corporations, partnerships, firms and associations whose property or business is among the sources of revenue reserved to the State, and save and except licenses on individuals engaged in trades, occupations, professions, callings, manual labor or skill of the person to be taxed, and not falling within the domain of the police power; and save and except corporations, associations, partnerships or individuals engaged in the business of insurance, bonding and surety companies, or in the business of less than five thousand dollars, and not falling within the domain of the police power; and save and except corporations, associations, partnerships or individuals engaged in agricultural or horticultural pursuits. In no event shall any such local license exceed one-tenth of one per cent of the gross receipts of the licensee, provided that no license shall be levied on agricultural or horticultural pursuits. In no event shall the license provided for in this section be levied unless the general property tax of each taxing locality, when exercised to sixty per cent of its limit, shall not be sufficient to pay the debt of its government. Whenever a municipal license equals the license levied by the parish, only the municipal license shall be due and collectible.

Article V.

1. All assessments of property for State purposes shall be made by a State Tax Commission, composed of three members to be elected, not later than July 1st, 1913, by a Board composed of the Governor, the State Auditor and the State Treasurer, from among the qualified electors of the State. Railroad Commission Districts, as constituted at this date, and they shall not be subject to removal except for the causes and in the manner provided for the removal of district judges.

2. The terms of the first commissioners shall be for two, four and six years. The period each is to serve shall be determined by lot. At the expiration of such terms, the Board shall elect the members of the next term, and commissioners shall be elected and vacancies filled for any unexpired term by the qualified electors of the respective Railroad Commission Districts at the regular congressional election held in the State the first Tuesday after the first Monday in November every two years; and at the said congressional election held just prior to the expiration of their respective terms.

3. The Commission shall maintain an office and have its domicile at Baton Rouge, and the members shall reside in Baton Rouge and devote their time exclusively to the discharge of their duties.

4. They shall each receive a salary of Five Thousand Dollars per annum, beginning January 1, 1914, and their traveling expenses, not exceeding a maximum amount to be fixed from time to time by the General Assembly, an itemized account of which shall be rendered in an annual report.

5. The chairman of the first Commission shall be named by the Board at the time of its organization, and thereafter the Commission shall select its own chairman.

6. The Commission and the individual members thereof shall perform such duties in respect to assessment and taxation as are herein prescribed, and such other and further duties as the General Assembly may from time to time prescribe.

7. The General Assembly shall provide said Commission with an adequate clerical force.

8. The Commission shall have power to make and enforce rules and regulations and modes of procedure, not inconsistent with law, as it may deem proper for the discharge of its duties, and to hear and determine complaints that may be made against assessments, or other of its acts required or authorized by law.

9. The Commission shall have power to summon and compel the attendance of witnesses, to swear witnesses, to compel the production of books and papers, to take testimony under compulsion, and to punish for contempt, as fully as is provided by law for the district courts. The General Assembly may provide other penalties for the violation of the orders of the Commission.

10. If any person, firm, association or corporation shall be dissatisfied with the assessment made or action taken by the Commission, such party may file a petition setting forth the cause of objection to such assessment or action of the Commission or to either or both in a court of competent jurisdiction, at the office of the Commission, and the Commission as defendant. Either party may appeal to the Supreme Court of the State without regard to the amount involved; such appeal shall be returnable within ten days after the date that the decision of the lower court becomes final. All such cases, both in the trial and appellate court, shall be tried summarily, and by preference over all other cases. Such cases may be tried in the court of the first instance either in chambers or at term time.

11. No bond shall be required of said Commission in any case in any court, nor shall advance costs, or security for costs, be required.

12. It shall be the duty of the Attorney General, and the various district attorneys, on proper request or direction by the Commission of the Governor, to aid the Commission in the performance of its duties, and to prosecute and defend all cases in accordance with such requests and directions. A failure on the part of such law officers, when so requested or directed to perform the duties here imposed upon them, shall constitute misdemeanor in office.

Article VI.

1. After January 1st, 1914, an assessment for all State purposes, except as hereinafter provided, shall be completed on or before April 1st of each year, and shall become due and payable on the first Monday in June of each year, and shall become delinquent on the first Monday in September of each year. Each parish and municipality shall have the right to fix the date for the completion of its local assessments, and the payment of its local taxes and licenses, general and special, until otherwise prescribed by the General Assembly. Until otherwise provided, the date for the completion of the general assessment shall be the first Monday in June of each year, and the date for the payment of its local taxes and licenses, general and special, until otherwise prescribed by the General Assembly. The date for the completion of the general assessment shall be the first Monday in June of each year, and the date for the payment of its local taxes and licenses, general and special, until otherwise prescribed by the General Assembly.

surplus and undivided profits less the assessed value of real estate locally assessed and taxed, and not less than five per cent on their loans and discounts to cover bad debts and unearned interest as the General Assembly may prescribe, which deduction shall be made only from their surplus and undivided profits; all taxes to be paid by the banks and charged to the stockholders.

4. Individual bankers, banking firms and unincorporated banking associations, domiciled in this State, shall be assessed on the amount of capital, surplus and undivided profits actually employed in their business, less the assessed value of real estate locally assessed and taxed, actually and exclusively used and employed in their business, and less such further deductions not less than five per cent on their loans and discounts to cover bad debts and unearned interest as the General Assembly may prescribe, which deduction shall be made only from their surplus and undivided profits.

5. Foreign banks and individual bankers, banking firms and unincorporated banking associations, domiciled out of the State but doing business in this State, shall be assessed on such proportion of their capital, surplus and undivided profits as is actually employed in this State, less the assessed value of real estate locally assessed and taxed, actually and exclusively used and employed in their business in this State, and less such further deductions, not less than five per cent on their loans and discounts to cover bad debts and unearned interest as the General Assembly may prescribe, which deductions shall be made only from their surplus and undivided profits.

6. Any municipality may, by ordinance, make a special assessment for the purpose of compensating the State for the amount of such deficiency as fixed and reported by the Tax Commission.

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8. The obligation to make the compensations herein provided for shall on the part of the General Assembly, but no such compensations shall be made after the year 1921.

9. After the year 1921, no parish shall levy any part of such six mill tax on the State or country taxes, and municipalities and said municipalities shall be entitled to levy and collect such six mill tax for their own account.

10. The claims of each parish and municipality for such six mill tax shall be presented to the Tax Commission, which shall examine such claims and report the facts and its conclusions to the General Assembly on or before the first day of each regular session thereafter.

11. Reimbursement for the State sources of revenue herein withdrawn from her assessed values, and for her existing one per cent debt tax, the State of New Orleans, on January 1, 1914, is hereby granted the right to levy annually and shall levy annually as long as said one per cent debt tax is required by law to be levied, an additional tax of six mills on the assessed value of the taxable property of the State, to be paid by preference annually to the Board of Liquidation of the City Debt, for the benefit of the one per cent debt tax, a sum equal to that which would have been paid by the State if the proceeds of said six mill tax had been levied within the city limits, and the balance of the proceeds of said six mill tax shall go to the all-moody fund of the city.

12. The two mill ad valorem special severance and well tax of the City of New Orleans shall continue to be levied as long as required by law on the sources of State revenue subject to an ad valorem tax.

In case the referendum amendment submitted to the people at the same time this amendment is submitted providing a way to relieve municipalities from general parish taxes subject to an obligation to contribute to certain funds, in addition to the power to levy six mills of additional taxes is hereby granted to all parishes voting for such release to be levied on property outside of the municipalities, and the two mill ad valorem special severance and well tax of the City of New Orleans shall continue to be levied as long as required by law on the sources of State revenue subject to an ad valorem tax.

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ment submitted to the people at the same time this amendment is submitted is adopted, then each municipality shall have the right by its governing authority, to provide for the appointment or election of its own assessor or assessors and to fix their compensation.

Article VIII.

1. In order to reimburse parishes and municipalities free from parish taxes for loss of revenue caused by the withdrawal of the sources of State revenue from parish and municipal taxation, there is hereby granted to each parish and to each such municipality the right to levy an additional tax of six mills on unsegregated property.

2. In order to similarly reimburse municipalities not now free from parish taxes each parish shall levy annually on the first Monday in January, 1914, the six mill tax aforesaid, or so much thereof as may be necessary, and out of the proceeds of this tax each parish shall, under the supervision of the Tax Commission, make a special assessment for the purpose of compensating the State for the amount of such deficiency as fixed and reported by the Tax Commission.

3. Any municipality may, by ordinance, make a special assessment for the purpose of compensating the State for the amount of such deficiency as fixed and reported by the Tax Commission.

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