IRVING VICTORIOUS

DEBATE HOTLY CONTENTED

Irvings Will Elect Two Men on Wisconsin Debate and Zeta One—A

Irvings Institute will have two speakers and Zetagathian society one. The debate will be held in Iowa City next May. Such was decreed when the judges of last night's debate decided two for the negative. The question was one that most people are unfamiliar with and know little about, yet the opera house, was filled with an enthusiastic audience, eager to see the contest of intellect and oratory and to get information from the learned accumulators of the debaters after months of hard study and research.

The debate from start to finish was spirited, full of go and extreme close on the floor, but the logic, reserved and team work of the separation and New cell. As in delivery and general ease to decide which is which.
We Invoice in January
and are making some
Big Reductions in Price
on all Winter goods. You can save several dollars by buying
Suites and Overcoats
Now winter is just beginning and we shall have three or four months of cold weather yet. Men's and Boys Winter Ulsters, Overcoats, Suits, Caps, Gloves and Underwear. All to be removed regardless of previous prices.

BLOOM & MAYER

OUR BIG
January White Wear Sale
And the most successful sale in our history
Emory's Mill Remnant Sale
both offer inducements to those who know the true value of the American dollar. Have you taken advantage of these sales? If not come today—if you have, come again. Every day new goods go on sale at

People's Steam Laundry
CORNER IOWA AVENUE AND LINT STREET.
Family washing 4c per pound. Lace curtains a specialty. Goods called for and delivered.

Telephone number 85. A. T. CALKINS

PARSONS & STOUFFER
5, 8 and 10 south Dubuque Street. Footballs and Football supplies, Pocket Knives, and a full line of Hardware, Bicycles and Sporting Goods. Keys filed—can duplicate any key on earth .

The best horses, best line of runabouts and stand-hope in the city.

Foster, Thompson & Graham
Satisfaction Guaranteed.
The Clinton Street Smoke House

SOLE AGENTS FOR THE

"Devil"

AND

"SanFelice"

Watch our bulletin board for the results of the football games.

Local.
The Erodolphian society have completed arrangements for giving a "face on Saturday evening, February 8th. The play will be "between The As." A strong cast has been obtained.

Prof. Patrick is giving a course in the History and Theory of Aesthetics, on Tuesdays and Thursdays, at 8:00 p.m. to graduates and undergraduates who are prepared. This is the first time such a course has been offered here.

Coming Events.

January 13, 4:30 p.m.
Katherine Jewel Events
January 14th
Katherine Jewel Events, dramatic recital
January 17th
Sophomore Collusion
January 23
Freshman Banquet
January 24th
Minnesota Preliminary Debate

Amusements.

One of the many amusing feats that the Flints perform in their hypnotic entertainment, in which they appear next week, is the suggestion to a subject that he is "Dr. Hall, the Corn Doctor," and that his one mission in life is to sell corn salve. The fun is further heightened by suggesting to another subject that he has at some former time been treated by the doctor and ridden, so far as walking is concerned. The manner in which the Doctor pulls his wagon and the road in which the other demands redress for the results of the ordinary comic performance. Dr. Flint has an able assistant in Grace Marion Flint, the only lady "Corn Doc'tor" and Dentistry. Co-education.

RICHARD'S
Palace of Sweets

New York Cream Chocolates
Kroon, Brick and Lindnerer Chocolates
Domestics and Imported Savory Chocolates
Hand Chocolates
Mrs. Fidell Wafers and Crackers of all Kinds. Just the thing for lunch.
RUMMERHART BROS.

Special rates to Fraternity Managers and Stewards of boarding clubs.

AS GOOD A LINE OF

Groceries

as can be procured in the city. Orders filled promptly and delivered at once.

HECK & EMMONS
13 S. Gilbert St. Telephone 193

St. James Hotel

Best $2.00 Per Day House in Iowa City

W. H. Safford, Proprietor.

The Walk-Over Shoe

How About Your Feet

Hope they are not worrying you. No man can develop the better part of his nature while his feet ache. Aside from making himself disagreeable to others he loses considerable of life's sunshine. It gets right by him—he is busy thinking about those feet. It's good business to buy shoes intelligently. The Walk-Over Shoe is the smartest shoe for men on the market. They wear longest and look best, and they feel broken in from the start. They cost $3.50 and $4.00 and are for sale here—can't get them anywhere else in town—come and see them.

Morgan & Denton, Iowa City, Ia.

Pre-Inventory Sale--Bennison's--

"Now On"

It's the bargain event of the year. We started out right at the first, giving bargains preparatory for our pre-inventory. January 8. Slaughtering Shoes and Hand Cheese.

Cloaks and all Surplus Stocks.

ODDS AND ENDS AND REMNANTS.

Don't fail to attend this pre-inventory sale.

Attend the

Iowa City Academy

A good, thorough preparatory course for the State University. Winter term commences the first of January. Write for catalog.

W. A. WILLIS, Principal.

Competition is Getting Strong

But we are prepared to meet it with our entire New Outfit of swell traps, runabouts and stationary. Open day and night. Donovan Brothers, old stand.

E. D. MURPHY

Livery

WE CARRY THE FINEST ASSORTMENT OF

Watches, Fancy Clocks, Chafing Dishes, Sterling Silver and Plated Ware, Novelties, Up-to-date Jewelry in the city. Come in and select your Christmas present before the rush.

Watch inspectors for the B. C. R. & N. Ry.

HANDS & THORNBERRY, Jewelers, 168 College Street

Lowney's Chocolates and Bon Bons

A fresh assignment received every two weeks. CANDIES FROM 20 CENTS TO 60 CENTS PER POUND.

H. F. FERR.

C O D

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Irvings Victorious.

Elected from Pop's.

as today. He introduced a chart showing that the new system would let personal property bear 7 per cent of the taxation and real estate 43 per cent, making an unjust discrimination against the farm owners. The former consists of 21 per cent of the total property and the latter 79 per cent. Thus personal property would only bear 14 mills on the assessed dollar and realty would bear 87 mills. Therefore, the affirmative's plane discriminated against the real estate owner in favor of the man with personal property and most severely against the laboring man and the small farmer. He then for the sake of argument granted the injustice claimed by the affirmative, then showed that on $2000 it was only 96 cents while the injustice of the proposed system in comparison was $15.90.

The real estate owners would transfer their property into personality and lower taxes over two-thirds. The longer a city's system is used the greater the injustice. The speech was the most effective of the entire debate, full of good argument, implying great reserve power in the deliverer of it.

The closing constructive speech for the affirmative was presented by E. K. Brown. He said the general property tax in the same in Iowa was as it was in 1863 and no intelligent community should tolerate it. The governor of Pennsylvania had sent word by telegraph that the system he advocated was far superior to the one in Iowa. Governor Nash of Ohio, recently asked the legislature in that state to change to the modern way. This throws the burden on corporations instead of the farmers. If state officers could assess property then much of the intangible property that escapes with immunity would be reached. The state revenues would increase and then the rate could be lowered. When the local assessors are done away with all personal property will be taxed on the same basis. Mr. Brown was extremely forcible, with a flow of language which aided greatly in the effectiveness of his speech.

Mr. L. H. Minkel, third speaker for the negative contended that the present method is simple, economic and efficient and all property is taxed alike. He then took the matter of taxing railroads and showed how the counties are incapable of assessing the value of the property belonging to railroad corporations. Local officers would be prejudiced against them. Nine tenths of the cultural inheritance tax would escape under the proposed system.

Mr. Minkel is a convincing speaker, showing that his line of argument had been well thought out. The rebuttal by B. E. Spangler the closing talk by the negative cleared the objections to the negative arguments and earnestly plea in favor of the present system. E. K. Brown closed the debate and showed the injustice of raising taxation as present in Iowa. The rebuttal by him had a telling effect on the judges.

The judges of the debate were Prof. G. W. T. Patrick, C. M. Dutcher and Prof. H. S. Richards who decided two to one for the negative.