

Herpolsheimer Ho.

THE JANUARY CLEARANCE SALE

Beautiful Pictures, 18x22 Inches, Absolutely Free.

This unprecedented offering, together with the most remarkably low prices, have made this sale the most successful in our business career. The prices named on all lines of reasonable merchandise are alone sufficient to create a wonderful stir among the buying public, and when we add to this an offering such as no other house in Nebraska has ever attempted, it's no wonder that the business done here during this sale has attained such mammoth proportions.

OUR OFFER: To every customer purchasing goods to the amount of \$1.00 or more we give a beautiful engraving 18x22 inches absolutely free, and to every customer purchasing goods to the amount of \$10.00 or more we give one of these pictures handsomely framed.

These pictures are by no means the ordinary engravings, but beautiful reproductions of the most famous of modern paintings. They are finished by a new process which makes them, in tone and finish, far superior to any of their class ever produced. Each picture is 18x22 inches in size, and the assortment consists of 24 different subjects. As we still have a large number of the pictures on hand, (owing to a delay in the shipment) and it being our constant aim to do as much for our patrons as possible, we will

Continue this Sale until the Pictures are all Gone.

The low prices named on all lines of merchandise are in themselves sufficient to make this an affair of the greatest importance to economy lovers; but as we want everyone to secure these pictures we will give them away until the supply is exhausted.

THEY ARE YOURS FOR NOTHING . . .

Nebraska's Greatest Mail Order House.

Herpolsheimer Ho.

LINCOLN, NEBRASKA.

FAVORS AN INHERITANCE TAX.

The Least Burdensome of All Forms of Taxation.

The Wilson Tariff bill was branded "a free trade measure;" it failed to yield sufficient revenue to pay the running expenses of the government. The Dingley bill was gotten up as a "protective measure;" and it also fails to yield sufficient revenue to pay the expenses of the government. It is obvious that a protective measure to the extreme of prohibiting importations would yield no revenue at all; also absolutely free trade would yield no revenue. Just at what point between these two extremes we shall decide in favor of, has been the leading issue between the two dominant parties for a number of years. "A tariff for revenue only" and "a protective tariff for our infant industries" have been the two slogans. Thus precious time has been frittered away, many important questions neglected, and many encroachments have been made by corporations, trusts, combines, etc.

The constitution requires that all revenues required for national uses shall be raised by indirect taxation. This brings into prominence the imposition of tariffs upon foreign importations. To produce a revenue there must be importations; the tariff must be sufficient to yield revenue, yet not so high as to discourage importations. It was formerly thought that in this way our revenues were paid by foreign importers. But the fact is that almost all our importers are our own citizens; also, all the duties are added to the selling price of the goods, the final purchaser pays the duties, and hence pays our revenues. This is indirect taxation. The importer pays it, but he gets it back from the purchaser of the goods. Suppose the importer sells to the wholesaler, the wholesaler to the jobber, the jobber to the retailer, and the retailer to the consumer. The only one that really pays the tax is the consumer, for all the others get it back, each from the next one sold to. A tax on consumption is a tax on the means of living; a tax upon the man himself. As a poor man eats about as much as a rich man (sugar, for example), and both must wear clothes, this system of taxation taxes both nearly alike. To tax possessions instead of the means of living would be much more just, for then the rich would bear their rightful share.

Of all forms of taxes, the form least burdensome is a tax on the estate of the dead. The former owner, now dead, is not taxed, for he has passed beyond the realm of the tax gatherer. The prospective heir is not taxed, for he has no right to the property (which he does not create) except by permission of the state. There are many reasons why the state should retain a portion, particularly in the case of excessively large fortunes. During and for several years after the war we had a very successful national law for inheritance taxation. The law was repealed in the early 70's. In these days of deficient revenue, we should try

QUILTY OF EMBEZZLEMENT.

Ex-County Treasurer Whitney and Banker Mills Sent to the Penitentiary.

Ex-county treasurer E. S. Whitney and banker B. D. Mills, of Harlan county, were sent to the penitentiary last week. Whitney was Treasurer of Harlan county for two years, elected by the populists and at the close of his term, was found short in his accounts over \$11,000. Mr. Whitney was a republican banker and was tried and convicted of "aiding and abetting" in the embezzling of the money. The case is somewhat complicated in its details, but by the reasoning of the court, the principle involved is made sufficiently plain. The law is upheld, and persons who aid or advise, or participate in the embezzlement of public moneys, are equally guilty with the public official entrusted with the care of such funds. The court does not hold, however, that mere "borrowers" are aiders or abettors, but does hold that under the criminal code "any person" who advises, aids or participates in the embezzlement of public money is himself guilty of embezzlement. Two substantive offenses are held to be defined by the statutes. One is the conversion of public money by the party entrusted with it and the other is advising, aiding or participating in the act of conversion by "any person," and each act is held to be embezzlement.

The court also holds that a return or repayment of public funds embezzled, will not prevent a conviction for embezzlement and uses the heretofore illustration that, it is held that if public funds are embezzled and afterwards recovered the embezzler is not relieved from criminal liability any more than a person who steals a horse and returns it is exempt from criminal prosecution. This is the illustration used by the court.

The decision on the whole is a good one. It is supported by law and will meet with public approval. Its effect will be to put a stop to the continual solicitation of favors from public officials who have the custody of public funds.

Income Tax in Other Countries. Batavia is about to adopt a law providing for an income tax similar to that now in force in Prussia. Although wealthy men are not numerous in Prussia, over \$7,000,000 annually is collected in that way from the 5,445 Prussians whose fortunes are valued at more than \$250,000. Among the great countries an important part of whose receipts is furnished by income tax are Great Britain, Austria, Denmark, Sweden, Norway, Holland, Italy and Switzerland. It is also in force in most of the German States. There is an income tax in France, but its provisions apply only to corporations and associations and not to private fortunes. Aside from these European nations the income tax has been gaining ground in Australia. It already exists in South Australia and New Zealand, and that the other colonies will sooner or later follow their example is regarded as almost certain.—The New Times.

MARK HANNA ELECTED

He Demonstrates His Skill as a Political Manipulator.

HAD ONE VOTE TO SPARE

Elected Senator for Both the Long and Short Term.

Tremendous Crowd in Attendance. COLUMBUS, Ohio, Jan. 13.—In the joint session of the legislature shortly after noon, Marcus A. Hanna was formally elected United States senator for the unexpired term of Secretary John Sherman and for the six years from March 4 next.

ANDORSE SENATOR ALLEN. Jacksonian Club Declares Allegiance to Nebraska's Populist Senator.

EDUCATIONAL EXHIBIT At the Trans-Mississippi and International Exposition at Omaha. APPLICATION FOR SPACE Must Be Made Before February 1st, 1898—No Time to Lose.

THE MARKETS

Kansas City Grain and Live Stock. Hard Wheat—No. 1, 85 1/2c; No. 2, 84 1/2c; No. 3, 83 1/2c; No. 4, 79c; rejected, 75 1/2c. Soft Wheat—No. 1, 91c; No. 2, 89 1/2c; No. 3, 87 1/2c; No. 4, 80c; rejected, 78 1/2c. Spring Wheat—No. 2, 81c; No. 3, 79 1/2c; rejected, 75 1/2c. Corn—Mixed—No. 2, 24 1/2c; No. 3, 24c; No. 4, 23 1/2c; No. 5, 21 1/2c; No. 6, 24c. Eggs—Receipts, 10,114; calves, 164; shipped, 1,980 cattle; 88 calves. The market was weak to 10 cents lower. Dressed beef and export steers, \$3.80; 4-85; native heifers, \$3.65-4.10; native cows, \$2.00-3.75; native feeders, \$3.00-4.35; native stockers, \$3.75-4.00. Hogs—Receipts, 17,000; shipped, 385. The market was steady with the close yesterday but it closed nearly 5c lower. Prices ranged from \$3.35 to \$3.60.

Swollen Neck

Also Had Great Difficulty With Her Heart—How Cured.

"My daughter had a swollen neck and also heart trouble. After the least exertion she would breathe so hard she could be heard all over the room. She could not sweep the floor or even move her arms without affecting her heart. Her limbs were badly bloated. Her father insisted that she must take Hood's Sarsaparilla, and she gave her about six bottles, when she was cured, and there has been no return of her ailment." Mrs. EMMA THOMAS, North Solon, Ohio.

Hood's Sarsaparilla

Is the best—in fact the One True Blood Purifier. Sold by all druggists. \$1.00 per bottle.

Hood's Pills

Notice of Independence. (From the Lincoln Medical College, of Coler College, Nebraska, Jan. 13, 1898.—In compliance with the required statute of the college of Nebraska for 1898 and especially in compliance with section 12 of chapter 19 entitled "corporations" of the Statutes and a majority of the board of directors, hereby give public notice that all the existing charters of the Lincoln Medical College, of Coler University, amount to nothing but a collection of legal fictions, and that the corporation being from Iowa, Illinois, Michigan, Wisconsin, Minnesota, and Missouri, is hereby dissolved, and its assets and liabilities are hereby transferred to the undersigned, who is hereby appointed trustee of the same. S. L. BENTLEY, President.

Grand Poland-China

BROOD SOW SALE

AT EAST GROVE STOCK FARM, 1-4 Mile East of FREMONT, NEB.,

Jan. 27th, 1898

4 Grand Herd Boars 50 Choicely bred Sows

The excellent merit of East Grove Herd has been maintained from a progressive standpoint. No better Poland-Chinas have ever been sent out from the herd than this offering contains. The choicest animals are included in the sale—representatives of Kiefer's Model, Senation, Chief Tecumseh 2d, A. A. Directon, Guy Wilkes 2d, and other noted families. In addition to fifty choice, fashionably bred sows, bred to one of the seven grand boars belonging to the herd, I offer four of my extra good herd boars. Sanford, 35235, is a large, long, broad and deep hog. He is the sire of large, even litters of strong pigs. His sire was eleven years old and ten sows at eleven showings, and his dam raised not only show pigs, but show litters. Tecumseh Chief, son of Chief Tecumseh 2d, is spoken of by a noted breeder as a grand breeder and great show hog. Major Wilkes—son of Guy Wilkes 2d, is a grand hog, as his litters prove. Director 2d, 40117, ranks with the others in breeding and is a sire of extra good pigs. Every herd of great merit boasts of some of the best herd lines here represented.

Burton Ingram, who has charge of the herd, has had the care of the stock since 1893. The herd has never been affected by disease. Come and find a good investment.

THE STOCK IS IN FINE CONDITION

A. M. EDWARDS, Proprietor.

COL. F. M. WOODS, Auctioneer.