

Herpolsheimer Ho.

THE JANUARY CLEARANCE SALE

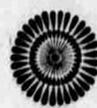
Beautiful Pictures, 18x22 Inches, Absolutely Free.

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, and 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 did 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

this plan again. Many other countries do it successfully. But I fear that our present supreme court would declare such a law "unconstitutional." Aren't you getting tired of this "unconstitutional" business? I am. That is the trouble with a written constitution. Other countries don't have such "iron clad" constitutions as ours, and hence laws that are made stand as laws until repealed by the power that originally made them. But our courts, by means of our constitutions, state and national, repeal many of our laws. Imagine an English court repealing an act of the British Parliament! Judges are necessary to construe and apply the law, but they should not have the power to kill the law. The chief difficulty, however, seems to be with the court instead of the constitution. A progressive court will construe the constitution in a liberal way according to the needs and wishes of the people. For example, during the war we had both income and inheritance taxation. But now, in this day of fortunes and corresponding incomes (both unearned), the supreme court has decided an income tax constitutional, and it is feared it would do the same with a national inheritance tax. A referendum amendment to the national constitution and to every state constitution would permit the adoption of progressive ideas as fast as the people are ready for them, and would take from judges the power to repeal laws.

An inheritance law would replenish our revenues without hurting anybody. The plan is preferable even to an income tax.—C. F. Taylor in Medical World.

A Pertinent Question.

Why should a national bank be permitted to issue money on a government bond when other owners of such bonds are allowed no such privilege? Just stop a moment and think of that proposition. If I own \$1,000 of United States bonds why should I not be allowed to send them to Washington and get circulating notes to their full value? Is the bond any better security when forwarded by a bank?

Gage has proposed the grandest steal ever suggested. Under his plan the banks would own the whole country in a few years. No wonder that the Standard Oil Company has gone into the banking business in anticipation of the passage of Gage's plan. The few big banks which now hold the greenbacks, treasury notes and silver certificates will found and own all the small branch banks. They will have for all time a monopoly in the money business, and the government will stand the losses and pay interest on its own money. There are billions in it, and it may be possible to buy up Congress and pass the bill.

The people will not stand it. It is daylight robbery. Keep on robbing the people by means of the tariff, but do not knock them down and take their money away from them in any advice to the official thieves of the country.—The New Times.

To get a clean, durable, hot fire use genuine Walnut Block coal—the house-keeper's friend. \$4.50 delivered. Cantonville Block Coal Co., 119 South 12th, phone 337.

GUILTY 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 hortatious illustration that, if 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.

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 today, 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.

An effort was made in the house before the meeting of the two houses in joint session to cause postponement of the final ballot until after an investigation of the bribery charges made by Representative Otis, but the fifty-six Republicans who had voted for Hanna voted down the motion and this ended for the time being the sensational denouement promised by the anti-Hanna men.

The roll of the senate was called first, and there was no change from the vote of yesterday—19 for McKissoon and 17 for Hanna. The house vote was: Hanna 56, McKissoon 54.

The vote in the house was the same as that of yesterday, except that Hasslett, who voted then for Willey, and Hess, who voted then for Warner, today voted with the Democrats for McKissoon. General Willey was the only Democrat not voting with the coalition, and he voted again for Congressman Lentz.

Lieutenant Governor Jones announced the result of the joint ballot as Hanna 73, McKissoon 70, Lentz 1, absent 1, and declared Marcus A. Hanna elected Senator for the unexpired term ending March 4, 1899.

Owing to the cheering and noise, the chair allowed the jollifiers to retire before the less exciting vote for the long term was begun. The ballot for the long term proceeded without much interest being manifested, and resulted as did the vote for the short term.

Although the joint balloting for Senator was not to begin till noon, the legislative halls were crowded early in the morning and there was an overflow crowd in and about the state house. At the hotels the opposing headquarters were jammed, but the workers on both sides showed more plainly their weariness than on former mornings. The Hanna hustlers were up all night upon the watch. Their opponents spent the entire night in getting some members out of bed and staying near others.

There were several collisions in the hotels between opposition workers and watchmen before daybreak and their feeling had not abated any when they met again in the state house. There were reports of attempts to abduct certain members during the night, but no one was lost.

There was less curiosity over the result of the joint ballot for Senator than over the well advertised dramatic performance in connection with charges of bribery, conspiracy and other wrongs charged by both sides against each other.

When the House convened at 10 o'clock Representative Otis was promptly recognized on a question of personal privilege. He made a long statement regarding the Boyce bribery charges. He said it was due the House and himself to have an investigation before proceeding further in the election of a United States Senator and offered a resolution accordingly.

On a motion to suspend the rules for an immediate consideration of the resolution the vote stood 52 yeas, 56 nays. On the motion being declared lost, there were cheers upon the Republican side and in the galleries. The vote was precisely the same as in all the votes cast and in the two ballots for short and long terms for senator yesterday. The fifty-six Hanna men always voted solidly. Representative Cramer was absent and is still very sick. The other forty-six Democratic members and the six bolting Republicans voted in favor of the motion.

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 we 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. \$1.50 per bottle.

Hood's Pills

easy to buy, easy to take and easy to operate. 40c.

Notice of Independence. (From the Lincoln Medical College, of Coler College, Lincoln, Neb., Jan. 13, 1898.—In compliance with the compiled statutes of the college of Nebraska for 1898 and especially in compliance with section 12 of chapter 19 entitled "corporations" as the President and a majority of the board of trustees, hereby give public notice that all the existing charters of the Lincoln Medical College, of Coler University, amount to nothing, the corporation being from Iowa, Feb. 1, 1898. J. M. McLeod, President. W. S. Latta, Secretary. C. A. Whomaker, Treasurer. W. S. Longbraker, S. C. Reynolds, M. E. Ketchum.

ENDORSE SENATOR ALLEN.

Jacksonian Club Declares Allegiance to Nebraska's Populist Senator.

The World-Herald, the leading democratic paper in Nebraska, in an editorial, says, that those people who have proclaimed that "fusion does not fuse" would have changed their opinion had they witnessed the demonstration at the Jacksonian banquet that greeted the mention of Senator Allen's name. In his splendid speech, Mr. Thomas J. Nolan said:

"But while touching upon the senatorial situation in Nebraska I am reminded that a contest is near at hand, and in that contest the Jacksonian club must take its position, and I propose that we take our stand openly and now. The Jacksonian club is unequivocally, unalterably and unreservedly, for the Hon. William V. Allen as our next United States senator. And in this approaching contest we now say to our populist friends in the state: You will find us loyal, unremitting and firm even as you were in your united and splendid support of our democratic supreme judge, John J. Sullivan.

True, we are a democratic club, but we hold that there is little principle and no statesmanship in nomenclature. No principle which Senator Allen advocates differs from those in which we believe. Our support, therefore, of this eminent and useful man is no backward movement; it is not unwise nor can it be un-democratic. Because he who charges upon the entrenched enemies of the plain people and with our men directs his fire against a common foe, is a man of our soldiers. We would ask nothing more of Senator Allen in the future than what he has done in the past.

My fellow Jacksonians, if one year hence we would sit again at this banquet table with honor, this senatorial contest must be settled and settled right, and Douglas county must be made to rejoice in the fulness of democratic rule."

Here was a formal declaration by the leading democratic organization of the state in favor of the re-election of a populist senator. This is an indication of the determined purpose of the bimetalists of Nebraska. No party spirit is to be considered. The public interests are solely to be regarded. The Democrats as well as the populists and the silver Republicans are in favor of the re-election of William V. Allen and bimetalists are not afraid to go on record.

It must be remembered, however, that no effort will be spared to defeat Senator Allen. That he will be re-elected the World-Herald has no doubt, but every citizen of Nebraska who desires that the splendid representation which Senator Allen has given the state in the United States senate shall be continued will do well to constitute himself a committee of one to see to it that the successor of William V. Allen shall be William V. Allen.

Read the advertisement of the Armstrong Clothing Co. If you are in need of clothing it will pay you to visit the large clothing store at 1013 to 1019 O. street. Mr. A. H. Armstrong does not advertise goods at one price and sell them at another. A twenty-five per cent discount sale at the Armstrong Clothing House, means that goods will be sold at twenty-five per cent less than the usual price. Patrons of this paper who call at that store, are assured that they will receive fair treatment and honest values for the money expended. The Armstrong Clothing House is located on the south side of O street between 10th and 11th streets. Remember the name and place.

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, \$3.65-4.35; native stockers \$3.75-4.00. Hogs—Receipts, 17,005; shipped, 385. The market was steady with the close yesterday, but it closed nearly 5c lower. Prices ranged from \$3.35 to \$3.60.

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 educational exhibit which will be made by the schools of Nebraska at the Trans-Mississippi and International Exposition to be held in Omaha from June 1st to November 1st, 1898, promises to be one of the leading features of that great exposition.

A great many schools have made application for space, which is free, but a great many more should avail themselves of the opportunity of taking part in this great enterprise.

Teachers and school officers should bear in mind that application for space must be made direct to the state superintendent of public instruction before the first day of February, 1898, as space will be apportioned to the several schools whose applications are on file at that time.

Fill out the blank application sent you by your county superintendent, or make application as per the form below, and mail it to the state superintendent at your earliest convenience. The county superintendent, who is county manager, will, from time to time, furnish teachers with such blanks and information as will enable them to proceed with the work of preparing the exhibit.

School boards are earnestly requested to lend their support to the undertaking and thereby encourage the pupils of the public schools to put forth their best efforts.

The schools of Nebraska are the pride of her citizens, and well may they be our pride and boast, for Nebraska stands at the head of the list of states, with the least percentage of illiteracy of them all. Let us make the educational exhibit one that will increase that pride, and one that will attract the attention of thousands of visitors to this the greatest of interests, namely education.

The following is suggested as a very appropriate form of application for free space:

FORM OF APPLICATION. Supt. W. R. JACKSON, Lincoln, Neb.: DEAR SIR—You are hereby notified that School District No., of County Nebraska, with the permission of the School Board, applies for free space for an educational exhibit at the Trans-Mississippi and International Exposition. The applicant agrees to see that an exhibit is prepared and sent to the county superintendent of schools, not later than April 1, 1898. The number of teachers employed in school is Name of applicant, Official position, Postoffice address, Dated this day of 1898.

Inconsistency of the Sound Money People.

The November (1897) number of Sound Currency discusses "A Proper Paper Currency," and says that the only proper parties to issue credit currency are those concerned and engaged in trade itself, from which all credit springs and where it alone really exists and by which it is solved," etc.

Would these good people have banks conducted without the surveillance of government? Would they have bankers be their own masters in the matter of pouring their notes into the channels of trade? Surely not. It is safe to say that not one banker in a thousand would advise any system of bank note issue without some restrictions, some limitations, some rules prescribed by the State or nation to regulate the circulation.

Every proposition submitted by these sound money people to reform the currency includes the government's guarantee of the redemption of the notes proposed. Then why not let the government issue its own notes in the first instance, instead of "going security on the banks' notes?"—Ex-Senator Peffer.

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 Kiever'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 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 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.