

A. Herpoldheimer & Co.

Lincoln, Nebraska.

A. Herpoldheimer & Co.

Our Annual Great Muslin Underwear Sale

Began Thursday, February 20, and will continue for ten days. This department is so well and favorably known for the quality of its goods that we feel it unnecessary to go into elaborate details.

Mail Orders Promptly Filled. State Bust Measure for Gowns and Corset Covers, and Length for Skirts or Drawers, and Age for Children

- Ladies' Corset Covers, plain fitted styles, pearl buttons, sizes 32 to 42, each. 9c
Ladies' Gowns, tucked yokes, V and high necks, lace edged, ruffle trimmed, each. 35c

- Ladies' Gowns, yoke trimmed with four rows of embroidery inserting, hemstitched effects, lace trimmed, V, square, and high neck styles, best values, great variety of styles, each at. 50c

- Ladies' Corset Covers, full French styles, entire front of Val lace insertings, with Val lace trimmed neck and sleeves, embroidery trimmed full entire front, diagonal hemstitched tucked fronts, exquisite styles in short or full lengths, ranging in prices from \$5.00 down to. 50c

- Ladies' summer Gowns, open fronts and chemise styles, puff elbow and full length sleeves, plain hemstitched effects, also dainty embroidery and lace-trimmed, made of fine long cloth, Nainsook, and Cambrie, ranging in prices at \$3.15, \$1.15, 97c and. 89c

- Embroidery and Laces
500 pieces of machine tereon lace with inserting to match 15c values, at per yard. 5c

- Cloak and Suit Department
We are closing out all our Ladies' Jackets at. 1/2 OFF
All our \$15.00 to \$20.00 Raglans at. 1/2 OFF

- Embroidery
Embroideries will be in great demand for trimming 1902 summer gowns. We are in a position to supply every want.

- Books and Stationery
All kinds of books, magazines, periodicals etc. School supplies, writing paper, etc.

- Baby Carriages and Go-carts
We show this season a line of carriages and go-carts in all the newest and best styles. We guarantee every one in style, workmanship and price.

- Embroidery
Beautifully embroidered ribbon bands, galleons and applique effects, in white, cream, ecru or black, per yard upwards from \$1.50 down to. 20c

Mail Orders to A. Herpoldheimer & Co. Lincoln

AN HONEST DOLLAR
"Initium" Takes a Fall Out of the Gold Standard—A Philosophical Discourse on Various Units
The honest dollar unit, what is it? A unit which remains the same today, yesterday and forever like all our other honest units of measures for exchange.

bushel basket, gold dollar, or a material figure one into your brain. The material is the clothing put on the immaterial unit for our convenience and for accuracy. No one ever saw gold or any other material used for a unit of measure.

true units are determined immaterial parts of the quality they measure. No quality of product can be otherwise measured than by its own unit. length by pound measure, the quality of length by pound measure, the quality of length by pound measure, the quality of length by pound measure.

the price of labor or its product, labor stored. Two metals were essential to preserve any semblance of equilibrium of price. With but one metal and that hoarded there was no possible escape for the poor laborer from destruction.

CANDY CATHARTIC
Cascarels
BEST FOR THE BOWELS
Genuine stamped C. C. C. Never sold in bulk.

When Americans see the absurdity and inequality of our present money system they will banish it either with the highest guffaws or with a consuming wrath from the forum of politics.

When Americans see the absurdity and inequality of our present money system they will banish it either with the highest guffaws or with a consuming wrath from the forum of politics.

Under the circumstances it is unavoidable that the assessor's valuation should at best be nothing more than an estimate of what the property

power. With knowledge will come the use of this power. Ignorance if not a crime is the parent of all crime. When a Vanderbilt can make fiat dollars by the fifty millions as fast as a steam press can print them, it is not strange he can leave 200,000,000 for his heirs.

Postal Savings Banks
Anent the recent wrecking of the City Savings bank of Detroit, the Omaha Bee says:

"It appears pertinent to remark in connection with this circumstance that nothing of the kind would be likely to happen in the case of a postal savings bank, but if such a government institution should be robbed, which of course would not suffer. Every person who had a deposit in the bank would be certain to get it on demand. This is the strong point in favor of the proposition to establish postal savings banks."

THE REVENUE LAW
Comment Upon the Nebraska Revenue Law—Suggestions as to Another Plan—Discussion Invited

At every session of the legislature some enterprising member, a first-timer usually, introduces a bill for an act to correct the evils of our present revenue system. The bill invariably gets lost however before it reaches the governor for his approval.

Beyond a doubt the administration of our present revenue law causes inequalities. The burdens of taxation are not evenly distributed. Some property bears more than its share, some bears much less than its share, and some escapes altogether.

The general provisions of our revenue law were enacted in 1879. Let us examine into the method of fixing the valuation of property and see what, if any, defects seem apparent there. The first provision is that "all personal property, except as herein otherwise directed, shall be valued at its fair cash value."

This brings us to the question of divorcing taxation for county purposes from taxation for maintenance of state government. The real reason why the burdens of taxation are not borne equally by the different portions of the state is in the valuation of the property in these different portions lies in the fact that both state and county taxes are levied upon the same valuation.

Unless a law is backed up by public sentiment it cannot be enforced. This is especially true where the command allows either discretion or the exercise of some other mental quality. The command to value personal property at its "fair cash value" gives considerable latitude to the assessor.

The county board is the levying or taxing power. It has also the power of appropriating and spending the revenues raised for county government. Within certain limits it is to regulate the board is autocratic, and the law of self-interest causes the people to keep down the assessed valuation to that point where by the levy even of the maximum rate the board may not raise much in excess of the amount needed to maintain county government.

VARICOCELE
CURED IN 5 DAYS TO STAY CURED.
NO CUTTING OR PAIN
DR. F. L. SEARLES
SPECIALIST.
CERTAINTY OF CURE.
Treatment by mail a specialty. Call on or address with stamp, Box 224.
DRS. SEARLES & SEARLES, Main Office: Rooms 217-220 Richardson Block, LINCOLN, NEBRASKA.

ket, and the nearer home he is the better will be his estimate of such value. There he is acquainted with all the circumstances. He may have similar property. He knows the various obstacles standing in the way of exchange. But it must not be lost sight of for a moment that there is no such thing as accuracy in making the valuation—it is simply an estimate of the very best that can be done.

Were it not for our present system of taxation for state purposes, it would make no difference to the people of Johnson county how high or how low a state would be assessed. But it would make no difference to the land owners of Box Butte county if the assessors of Johnson county should return \$50 land of \$5 an acre while they were taken on the basis of \$3 an acre on \$9 land, so long as neither county was asked to contribute 5 mills on the dollar of assessed valuation toward maintaining state government.

How can these levies be separated? The most rational method seems to be to reserve for the purpose of taxation to maintain state government those properties which might be called interstate. That is to say, the railroads, telegraph lines, express companies, palace cars, etc., or such property the valuation of which is not estimated by the state board of equalization and certified to the various counties. Let these be taxed only by the state, and let all other property be taxed only for local purposes and contribute nothing toward state government.

In the year 1898 the railroads were assessed on a valuation a little over \$28,000,000. The total taxes levied against them in all the counties, for local and state purposes, amounted to \$1,111,603.45. The total taxes levied that year for all purposes amounted to something over seven million dollars. During that year the state treasury received approximately \$1,250,000 in taxes from the several counties which went into the state funds. General averaging temporary school and temporary university. Accordingly, it will be seen that if the state were permitted to tax these corporations for its maintenance and the counties were allowed to tax all other property therein solely for local purposes, the situation would not, in the matter of dollars and cents, be materially different from what it was that year, except that the valuation in any county might be high or low without causing any other county an injustice.

Whether this suggested division of the property to be taxed would stand the test of constitutionality, or whether an amendment to the constitution would be necessary, the respondent is not fully prepared to say at this time. Correspondence is invited on the subject. Let us discuss the matter.

Is it C. J. Smyth?
In order to win in our state campaign we need something more than platforms. We need men and the right kind of men. Our candidate for governor must be a man whom the people know cannot be controlled by the corporations. Speaking frankly, we know it to be a truth that one of the arguments used against a very deserving man is that his nomination for the office of governor would invite the hottest kind of opposition from the corporations of this state. To my mind, that very fact should be an argument in favor of the nomination of such a man—Metcalfe's ad-