H. Herpolsheimer Co

Lincoln, Nebraska.

H. Herbolsheimer &

# Great Muslin Underwear

Began Thursday, February 20, and will Continue for Ten Days. This but is the result of someone's daily department is so well and favorably known for the quality of its goods that we feel it unnecessary to go into elaborate details. We carrk only first-class stock and mention only a few of the articles. Our stocy is complete, and includes a greater variety than we have ever offered

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

Cloak and Suit Department

Jackets at...... 2 OFF

rows satin stitching flounce effect, in all lengths up to 43 inches at ... . 2.3

Ladies' wool homespun skirt, in medium light gray, lined throughout, 2 69 07

lined throughout.....

		_
Ladies' Corset Covers, plain fitted styles, pearl buttons, sizes 32 to 42, each	90	1
Ladies' Gowns, tucked yokes, V and high necks, lace edged, ruf- fle trimmed, each		
Ladies' Drawers, tucked umbrella ruffles, edged with embroidery, full sizes, per pair		1
Ladies' Full French Corset Covers, V neck front and back, embroi- dery trimmed, and many other styles, each		1

Ladies' Cambric and Muslin drawers, hemstitched and tucked umbrella ruffles, extra values, 256

**Embroidery and Laces** 

quisite designs, per yard, from 100

500 pieces of machine torchon lace

Pt. de Paris laces in sets of ex-

Near Real or German Val. laces.

French or English laces, in great

All the latest styles in laces are

carried by us. Irish White Cro-

chet all over laces, with bands,

galloons and laces to match, in

exquisite sets; beautiful laces

in motive effects; Pt. Venice, Pt.

Arab, Novelty Duchess, Batiste

and imitation Batiste, filet ef-

fects, applique laces, shown in

**Books and Stationery** 

All kinds of books, magazines, period-

Buttericks patterns and publications.

We are sole agents for Lincoln.

icals etc. School supplies, writing paper,

all the late colors.

white or real colors, in full sets,

beautiful trimmings on Swiss or

dainty dresses, per yard, from 

variety, at per yard, upwards

from.....

with inserting to match 15c val-

ues, at per yard.....

Ladies' Gowns, yoke trimmed with four rows of embroidery inserting, hemstitched effects, lace trimmed, V, square, and high neck styles, best values, great 500 variety of styles, each at.... Ladies' Corset Covers, the largest assortment we have ever shown

at any sale, 50 different num- 500 bers, each at...... Ladies' Drawers, handsome embroidery, ruffle trimmed, lace and inserting trimmed, umbrella ruffles, dainty hemstitched effects in muslin or cambric, prices, per pair, from \$5,00 down to..... 506

We are closing out all our Ladies'

Melton cloth skirts in Oxford gray, 5 gores

All our \$15.00 to \$20.00

Taffeta silk waists.

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 506 Ladies' long Chemise, in numerous 500 styles, from \$4.00 down to..... Ladies Skirts, long or short styles, best values, in plain or neatly 500 trimmed effects, each at ...... Special values in embroidered trimmed Skirts at \$2.50 and .. \$1.00 Ladies' High Grade Gowns, French styles, all prices up to \$10.00

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 Cambric, ranging in QQ prices at \$3, \$1.25, \$1.15, 97c and . . OJU Ladies' full length Skirts, up to 44 inches long, handsome lace trimmed, too many styles to describe, deep flounces, insert \$15.00 ing trimmed, from \$2.50 up to \$15.00 Children's Drawers, made of Masonville cotton, clusters of tucks. extension side bands, six worked button holes, per pair upwards | 1

## **Embroidery**

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

Beautiful embroidered ribbon

Beadings, in plain or fancy styles of Nainsook, Swiss or cambric, per yard from 50c down to.....

deep, in the new solid embroidery effects, with insertings and bands to match, per yard from 350 \$1.75 down to.....

for entire waists. 4½ yard factory strips of embroid-

from.....

bands, galloons and applique effects, in white, cream, ecru or black, per yard upwards from 200

Swiss Flounces, 10 to 27 inches

All-over embroidery, 45 inches wide, suitable for fine waists. \$3.50 at per yard, \$5.50, \$4.00 and. \$3.50 New effects in all-over tuckings,

ery pieces of cambric edges, per 250

Yunca black silks are absolutely guar-

### 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. Write us about them. We can save you money. Carriage No. 544, full sized, braided willow bed, upholstered in figured cloth, nice parasol, \$3.97 with rubber tires at \$4.97; with plain wheels, at ... Carriage No. 42, a high grade style large and roomy, yet very light run-

ning, very pretty and durable, upholstered with plush rolls, double ruf-@7 fle, satin parasol, rubber tire, patent axle wheels. Worth \$10.00 for .... Go-cart No. 642, with fancy willow English roll, braided body, and is 67 Go-cart No. 652, fancy oak body, strong and serviceable, very pretty, enameled gear foot brake, rubber tire wheels, reclining bed, which \$4.9 makes it the same as a carriage, at, only.....

## Mail Orders to Marpolskeimer & 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 exlength, this immaterial unit may be terial or any three feet of empty space. When I was a lad my father was a manufacturer of cotton cloth. In his counting room he had two upright posts, from each of which projected a three feet apart. One end of the bolt of cloth was put upon one spindle and the cloth was moved back and forth from spindle to spindle. The immaterial three feet measured each yard tained. The cloth was the only material that represented and expressed the immaterial determined three feet.

The pound unit is a determined 16 ounces of the earth's material gravity. Since all things have weight, any and for a \$5 gold piece. She would ex- ure price. Falsehood is a parasite that For the edicts and rescripts of the every material may express this immaterial unit. It is only necessary that it express the 16 ounces no more and no less. The bushel unit is a determined 32 quarts of the earth's bulk by any material that surrounds and contains 32 quarts of empty space, the immaterial unit. It would be absurd to call the material chip of the bushel basket the bushel unit for that would be saying the chips which surround the empty space are the empty space. If our fingers were deft enough to pile things they cannot use gold or any It seems evident we can have no unit of value. The hog would repre- make it? up exactly 32 quarts of flat turnips we



by the unit of number.

tatoes? It cannot be gold, for no gold | terial part of the quality. is used. They are exchanged by the

unit of measure. From the nature of invisible life are carried on.

Suppose she had exchanged her eggs imaginary price unit can only meas- civilization on similar lines. change her material eggs for material cannot lift its head unless it has some worst tyrants of Rome codified by gold by the old immaterial price unit real thing to climb. This flat price Justinian still largely rule. It would and then exchange her material gold, unit, which has no real existence in the be absurd for our wise solons in conexpressing five dollar price units, for heavens above or the earth beneath gress to enact by statutes that no litthe merchant's material goods equally or the waters under the earth, tied the girl could be taught to do the only to real gold, having gold its only simplest sum in her head or work it There is no other way of exchanging legal representative, makes gold at out on her slate unless she brought a material for material except by the fixed dollar price the arbiter of fate, yellow or russet colored hog or his price it would bring at a sale, either minor defects that could be remedied; immaterial unit. Our wise solons in king over the kings and emperors of hired picture to school to cipher with. congress may continue to declare until men, the God of the world usurping A white hog would be impious. Such doomsday that 25.8 grains of material the throne of the invisible in which a law would be less absurd than our rule laid down generally for assess- and for county purposes are separated.

other material for a unit. They do not dollar unit in use until we rid our- sent the unit one and the little girl now so use it. They never did so selves of fiat dollars and substitute might learn to cipher independent of evident no material, from the nature wisp, now here, now there and never ancient known ratio of 10 to 1, be- done. Constantly changing in all materials dollar unit, the dollar. The material less to fight monopolies, combines, be the amount of money the assessor except gold, it makes all exchange a became the flat dollar and was made trusts and leave the parent, this gold would be willing to give if he were gamble and all men gamblers. If there by law to command in exchange for devil trust ruling. He will spawn new able to buy? was such an entity as price it could itself at fixed dollar price any and all ones faster than we can scotch the

bushel basket, gold dollar, or a ma- true units are determined immaterial the price of labor or its product, labor terial figure one into your brain. The parts of the quality they measure. stored. Two metals were essential to material is the clothing put on the No quality of product can be other- preserve any semblance of equilibrium immaterial unit for our inconvenience wise measured than by its own unit. of price. With but one metal and You cannot measure the quality of that hoarded there was no possible es-No one ever saw gold or any other length by a pound weight or a bushel cape for the poor devil labor from dematerial used for a unit of measure basket. It must be measured by its struction. With the labor destroyed No one can imagine how it can be so own immaterial unit of length and can can the hoarder live on his gold? He used. A farmer's wife takes 50 dozen be not otherwise measured. All things cannot eat the food his ancestors eggs to the store for exchange. She created are composed of the qualities created and must live on the fruits of finds they are ten cents per dozen, or of length, weight and bulk, and their present daily toil. With the laborer five dollars. She exchanges them for sum makes the product. None of destroyed he must drop his gold and personal property, except as herein of all the steers in his precinct than ernment. change. The yard unit is a determined 40 yards of factory at five cents per these qualities or the product itself work if he would live. With all his yard, 20 pounds sugar at 5 cents per are created by fiat. They are contin- hoarding nature has so ordered that pound, 10 pounds coffee at 10 cents uous creations and the sum of the he can use but one man's share. The per pound, and 2 bushels of potatoes qualities is product, or continuous tramp who gets his three meals, comat 50 cents per bushel-in all five dol- time or labor stored. Time is but an- fortable clothing and a good bed has lars. The quantity of the cloth is de- other name for the earth's labor. One the same. With the honest dollar termined by the yard unit. The quan- day its labor in making one revolu- unit expressed by any and all matertity of coffee and sugar by the pound tion on its axis. One year its continu- ials there would be no hoarding of dolunit. The quantity of potatoes by the ous labor by which it journeys once lars. None thinks of hoarding yard bushel unit. And the quantity of eggs around the sun. All product is con- sticks, pounds, weights, bushel basktinuous time or labor stored. It can ets or figure ones. The products of By what dollar unit are the material only be measured by a determined im- labor are limited by capacity of proeggs exchanged for the merchant's material part of itself, just as its duction. Fiat picture dollars can be sharp steel spindle placed exactly material cloth, sugar, coffee and po- qualities are by a determined imma- indefinitely multiplied in stocks, bonds, paper dollars, etc. As Vander-Since all the qualities whose sum is bilt increased his stock of the New price unit. Price of eggs, 10 cents per | product do have exact unvarying units | York Central \$50,000,000 without adddozen. Price of cloth, 5 cents per yard. of measure, it is a mathematical con- ing a tie or a rail to the railroad. Price of sugar, 5 cents per pound, and clusion that product, the sum, must These stocks drew interest and are so on. The material eggs expressing equally have an exact unvarying unit payable in gold. When the interest and their county determined the num- five dollar price units, are exchanged of measure created precisely as these on these flat paper units outruns the ber of yards the bolt of cloth con- unit for unit for the merchant's five are. If all the terms of the first part capacity of production they lose their dollar units expressed by his goods, of an equation can be divided by two value. The people whose capacity of material for material, by the imma- it is certain their sum, the other part production is exhausted by interest terial dollar price unit. It is not pos- of the equation can equally be divided are ruined and perish like the Romans, sible to exchange in any other manner. by two, as 4 plus 6 equals 10. The compelling barbarians to create a new

administration of the law? third cash and the balance secured by a mortgage upon the property. Leasehold estates, including leases of fair voluntary sale for cash.'

gold is and shall remain the dollar here and now all the operations of the law enacting that 25.8 grains of gold is ing property. What better could you and shall remain at dollar price the ask? How much stronger could you "All personal property . . . shall use it. They never can so use it. It the honest dollar unit for the dishon- the hog. The dollar of the gold, man be valued at its fair cash value." terial one and representation by any is the impossible. Forever they use est flat price unit. It seems evident represents nothing and hogs all. Seemingly as plain as words could ity. The command to value personal and all material things, since each is the immaterial price unit. What is this honest dollar unit must be a deone. It seems evident all these units the price unit? The imaginary flat termined immaterial part of time or create something out of nothing. Its ascertained? We have seen that even considerable latitude to the assessor. of measure are immaterial. The units dollar price of a few grains of gold. The materials that exare the soul. The materials that exare the soul. The materials that express them, the body. All the manew grains of goid. In the case of exchange, the estimate of the constitutor of the parties to the exchange differ.

The materials that exare the soul. The materials that exare the soul. The materials that exby the body. All the maare the soul. The materials that exare the soul. The materials that exby the body. All the maare the soul. The materials that exby the body. All the maare the soul. The materials that exby the body. All the maby the body is to be the orbitant. press them, the body. All the material can do is to express in the maties are not created by flat. They are
proved by unquestionable history that money system is organized robbery.

In things have the qualities of length, measure quality stored by an immaterial part of the quality. It can be
the first cash value is an important part in the result.

In things have the quality stored by an immaterial part of the quality. It can be
the first cash value is an important part in the result. terial measured for exchange its sin- continuously stored in products by there was a time when this exact unit materialized in statutes sanctioned by Under the law the assessor does this. gle unit. The count, the measuring, is time or labor. Who ever saw price was used. This unit was five parts law. The details of this system of subject to the review of the county a mental process since all units of written by nature on shrub, tree, or of time or continuous labor and was robbery can be exposed in so plain board, and also to the interference of measure for exchange have their birth, soul of man? There is no such entity expressed by either 300 grains of sil- and so complete a manner that the the owner of the property. Without use and home in the brain. It seems or thing as price. It is a will-o'-the- ver or 30 grains of gold at the most ordinary school boy can see how it is having in view the acquiring by exchange, how can the assessor ascerof things, can be a unit of measure. anywhere. It is a coinage of a devil's cause it required five parts of time or When Americans see the absurdity tain the "fair cash value" of the prop-The body is not the soul. When the brain, a legal fiction expressed legally labor to procure 300 grains of silver and iniquity of our present money syssoul goes out the body is dead. You only by a few grains of material gold. or 30 grains of gold. Since men are tem they will banish it either with the amount of cannot put a yard stick, pound weight. If the earth would perish all true units governed by names, they retain the hughest guffaws or with a consuming property? Is it to be the amount of would remain. If gold should disap- dollar name and call the fiat price of wrath from the forum of politics, from money some other person or persons pear we would lose our dollar unit. the materials which express the real the arena of the world. It seems use- will give, and if so, whom? Is it to



power. With knowledge will come

millions as fast as a steam press can print them, it is not strange he can eave 200,000,000 for his heirs. It is certain this can be done only by flat. Since our daily bread does not remain from generation to generation,

toil and is consumed day by day with-

Postal Savings Banks

Anent the recent wrecking of the City Savings bank of Detroit, the

"It apears 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 be possible, the deposi-

tors 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 sav-

ings banks, that the money of deposi-

tors would be under any and all cir-

cumstances absolutely secure. This

is the consideration of chief import-

ance to the people who put their sav-

nection with the postal service."

of such avowed "paternalism."

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-

the people generally in the campaign

preceding the election of the mem-

bers of the legislature. Hasty and the state board of equalization be en-

INITIUM.

Ignorance if not a crime is the parent of all crime. When a Vanderbilt can make fiat dollars by the fifty

the use of this power.

Omaha Bee says:

We want every man afflicted with VARICOCELER BLOOD POISONING, NERVOUS DEBILITY or allied troubles to come to our office, where we will explain to him our method of curing these diseases. We invite in particular all men who have become dissatisfied with treatment clsewhere. We will explain to you why you have not been cured, and will demonstrate to your entire satisfaction why we can cure you safely, quickly and permanently. Our counsel will cost you nothing, and our charges for a perfect cure will be reasonable and not more than you will be willing to pay for benefits conferred.

**NO CUTTING OR PAIN** 

## CERTAINTY OF CURE.

is what you want. We give a written LEGAL GUARANTEE to cure you. We can and will cite you by permission when satisfied that information is desired by sincere people, to cases that we have cured to stay cured which have been abandoned by family physicians and so-called experts. What we have done for others we can do for you. If you cannot call, write us a full and truthful statement of your symptoms. One personal visit is preferred, but if it is impossible for you to call at our office write us a description of your case as you understand it, plainly stating your symptoms, your general physical condition, your occupation, etc., and you will receive in plain envelope a scientific and honest opinion of your case free of charge.

Treatment by mail a specialty. Call on or address with stamp, Box 224.

DRS. SEARLES & SEARLES, Main Office; Rooms 217-220 Richards Block

ings in the savings banks, the ques- ket, and the nearer home he is the sold for in the markets (approximat) tion of interest on their deposits being better will be his estimate of such such value as nearly as could be do of minor consequences. It is these value. There he is acquainted with without an actual sale and transf people who ought to be strongly in all the circumstances. He may have of all the property) would permit the favor of postal savings banks and such similar property. He knows the var- county board, if it desired to levy the incidents as that at Detroit should lous obstacles standing in the way of full limit allowed by law, to raise have the effect to increase popular exchange. But it must not be lost taxation a much larger sum than sentiment favorable to banks in con- sight of for a moment that there is no necessary to maintain county go such thing as accuracy in making the ernment in its present state of el This is not a sudden conversion on valuation-it is simply an estimate ficiency. There is always the danger the part of the Bee. Rosewater has the very best that can be done. The that the board might do such a thin been pounding away on that line for assessor cannot render his labors any And the people guard against such years, yet he persistently trains with easier of accomplishment by carrying contingency by keeping the assess a party that is the bitterest opponent with him 25.8 grains of gold nine- valuation down to the lowest possib tenths fine-the measure of value (save | notch. In the more thinly populate the mark) and making a physical ap- counties the valuations are higher a plication of it to each object he as- cording to the real worth of the prosesses. And were a dozen men from erty, because county government mu the same locality to each place a be maintained and the full limit levivaluation on the same property, with- each year. Yet the valuations for pu out knowledge of what the others had poses of taxation made by the various done, there would probably be a dozen | counties for county government at different valuations.

And this leads us to the next ques- injustice. termer usually, introduces a bill for tion: Who is best fitted to estimate an act to correct the evils of our pres- the value of property? Undoubtedly, ent revenue system. The bill invar- other things being equal, the man who iably gets lost somewhere before it lives in the vicinity of the property. would make no difference to the people reaches the governor for his approvat. The township or precinct assessor has of Johnson county how high or ho and the people of Nebraska are obliged better means of knowing the value of low a steer would be assessed in Bo to peg along somehow with the old property in his township or precinct, Butte county. It would make no dif than any state officer or state board of ference to the land owners of Bo Credit is due the different legisla- officer or board may be. This remark, tures for refusing to adopt a new rcv- of course, applies to tangible property | \$5 an acre while they were taked enue law until it has been thoroughly and not to intangibles such as rail- the basis of \$3 an acre on \$9 land, discussed not only in that body, but by road franchises and the like.

The suggestion that the powers of

ill-considered legislation is always to larged so that it may raise or lower valuations, although intended in good state government stand in the rat faith to correct flagrant abuses in 5:3 when the ratio should be 50:9 Beyond a doubt the administration the administration of our revenue a manifest injustice to the Box But of our present revenue law causes in- laws, is nevertheless fraught with land owner. equalities. The burdens of taxation danger. That is not only too much are not evenly distributed. Some power to place in the hands of a few property bears more than its share, men, but it is also expecting a few The most rational method seems to some bears much less than its share, men to place a better estimate of the to reserve for the purpose of taxat and some escapes altogether. But value of property they have probably to maintain state government the where is the fault? Is it in some mat- never seen, than is done by the as- properties which might be called inte ter of detail in the law, or a funda- sessors themselves in actual view of county. That is to say, the railroad mental defect? Or is it simply in the the property. This is absurd on the telegraphs, telephones, express comface of it. The suggestion of Senator panies, palace cars, etc., or such prop Dietrich that a steer in Box Butte erty the valuation of which is no The general provisions of our rev- county is just as valuable as one in estimated by the state board of equa enue law were enacted in 1879. Let Johnson, is a good illustration of ization and certified to the various us examine into the method of fixing what the board of equalization might counties. Let these be taxed only the valuation of property and see do if its powers were enlarged. The the state, and let all other proper what, if any, defects seem apparent assessor in Box Butte county can be taxed only for local purposes at there: The first provision is that "all make a better estimate on the value contribute nothing toward state go otherwise directed, shall be valued at can Senator Dietrich or anybody else its fair cash value. Every credit for who is not acquainted in that locality. a certain sum, payable either in mon- The same is true of Johnson county. ey or labor, shall be valued at a fair Assuming that the steers were of the cash value for the sum so payable; if same weight and quality, it does not for any article of property, or for la- follow that they are of the same value. cal and state purposes, amounted bor, or service of any kind, it shall Locality cuts considerable figure in \$1,111,603.45. The total taxes levie be valued at the current price of such estimating values. Put both steers to- that year for all purposes amounted property, labor, or service. Annui- gether in Johnson county and they ties and royalties shall be valued at would doubtless be equally valuable, During that year the state treasure their then present total value. Each and this might be true if both were in tract or lot of real property shall be Box Butte. But no man can sit in taxes from the several counties whi valued at its fair value, estimated at Washington or Lincoln and make an went into the four funds: General the price it would bring at a voluntary estimate on the value of property he sinking, temporary school and temporary sale thereof, where public notice had does not see and do it as well as the rary university. Accordingly, it wi been given, and a payment of one- man on the ground.

vorcing taxation for county purposes school and other lands of the state, from taxation for maintenance of state shall be valued at such a price as they government. The real reason why the would bring at a fair voluntary sale burdens of taxation are not borne for cash. Where a building or struc- equally by the different portions of the from what it was that year, excel ture owned by a lessee is located on state, in proportion to the amount and that the valuation in any county migh land leased from another, the same value of the property in these differ- be high or low without causing an shall be valued at such a price as such ent portions lies in the fact that both other county an injustice building or structure would sell at a state and county taxes are levied upon the same valuation. The way to obviate the difficulty is to adopt a rad-Could much improvement be made ically different system. Mere tinkerin these general provisions? About ing with our present law without the only apparently unfair clause is changing it fundamentally will do no that providing for the valuation of good. The present law is about as real property, which, under the provi- good of its kind as the average legislasion can be valued higher than the ture ever enacts. There may be some voluntary or involuntary, for cash but no approach to equalization can down. "Its fair cash value" is the be attained until the levies for state

> lic sentiment it cannot be enforced; This is especially true where the command allows either discretion or the charges before dividends could be de property at its "fair cash value" gives

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 as to paign, we need something more than rate the board is autocratic, and the platforms. We need men and the law of self-interest causes the people | right kind of men. Our candidate for to keep down the assessed valuation governor must be a man whom the to that point where by the levy even people know cannot be controlled by of the maximum rate the board may the corporations. Speaking frankly not raise much in excess of the amount | we know it to be a truth that one of needed to maintain county govern- the arguments used against a very ment. The incentive to extravagance deserving man is that his nomination afforded by an overflowing treasury is for the office of governor would inalways great and the people instinct- vite the hottest kind of opposition not measure the quality of time or labor stored. It could measure its own quality of price and no other quality.

The materials at changeable price. old. My countrymen, it remains for us to decide whether we will continue avoidable that the assessor's valuation should at best be nothing more tity.

Under the circumstances it is unother quality of price and no other quality of price and no other quality.

Under the circumstances it is unother the decide whether we will continue avoidable that the assessor's valuation should at best be nothing more thickly populated counties of New tender of the law of legal tender, all money our servant. The money trust than an estimate of what the property braska a valuation placed upon the titor of such a man.—Metcalfe's ad-

used as the basis upon which sta taxes are levied. And herein lies th

Were it not for our present system of taxation for state purposes. Butte county if the assessors of Joh long as neither county was asked contribute 5 mills on the dollar of a sessed valuation toward maintaini state government. As it now stan

In the year 1898 the railroads we assessed on a valuation a little ov against them in all the counties, for something over seven million dollar be seen that if the state were pe mitted to tax these corporations for it maintenance and the counties were a in solely for local purposes, the situa tion would not, in the matter of do.

other evidences of indebtedness, th sum of \$253,771,665, but the then board of transportation estimated from fig ures furnished by the Rock Island an Elkhorn roads that the entire system might be duplicated for about 138 mf lion dollars. On their own statement of cost the roads paid taxes on a val uation of but little over one-tenth of that cost. Their net earnings that lars, out of which, of course, had to be paid taxes, interest and other fixed

Whether this suggested division time. Correspondence is invited of the subject. Let us discuss the matter

### is it C. J. Smyth?

In order to win in our state cam