

LINES ADVANCING EVERYWHERE

More Than One-Half of the Cards Sold to Erect the Liberty Building—Outlook at This Time Most Encouraging

MANY LOYAL READERS IN EVERY STATE

Same of the New Subscribers the Most Valiant Fighters—Those Who Enlisted for Life Years Ago Keep on Firing Away

Any one who thinks that populism is in decadence or that populists have lost their fighting spirit should read a few of the hundreds of letters that come to this office. Thousands of them are full of fight...

- Albin Dahlgren, York, Neb. 5
W. J. Werhan, Fairbury, Neb. 5
Samuel Cross, DeKalb, Neb. 5
Mrs. Lydia Butler, Pawnee, City, Neb. 5
J. B. Hagelbarger, Fullerton, Neb. 5
Mrs. H. L. Branaman, Concord, Neb. 5
W. C. Corington, Graff, Neb. 5
Chas. Dechant, Fresno, Cal. 5
L. M. Toward, Tekamah, Neb. 5
Walter Reed, Fremont, Neb. 5
Jacob Steinmetz, McCook, Neb. 5
W. C. Noble, Crete, Neb. 5
R. Burgehoff, Holdrege, Neb. 5
W. C. Pring, Holland, Minn. 5
A. S. Dover, Stromsburg, Neb. 5
E. D. Walker, Cedar Bluffs, Neb. 5
R. A. Kenyon, Red Cloud, Neb. 5
H. Whitmore, Franklin, Neb. 5
R. Slonecker, Seward, Neb. 5
G. H. Smith, Millbridge, Me. 5
E. W. Crane No. Platte, Neb. 5
David Ashpaugh, Guthrie, Okla. 5
John W. Kar, Benkelman, Neb. 5
Joseph Leatherman, Grand Rapids, Neb. 5
R. Fisher, Amadale, Penn. 5
J. P. Foran, Custer City, So. Neb. 5
J. W. Miller, Venango, Neb. 5
M. T. Glenn, Wymore, Neb. 5
Wesley Stephenson, Moorefield, Neb. 5
David F. Brown, Jr., Valley, Wash. 5
Frank M. Healey, Fremont, Neb. 5
D. T. Williams, Wauneta, Neb. 5
John Farmer, Hastings, Neb. 5
Thos Davis, Arthur, Ill. 5
J. H. Wright, Ruskin, Neb. 5
Wm. M. Eller, Custer, S. D. 5
T. S. Nightingale, Loup City, Neb. 5
T. D. Davison, Prairie View, Kan. 5
W. S. Wheeler, Gridley, Kan. 5
J. H. Broyles, Mountain Grove, Mo. 5
H. N. Lynn, Weston, Neb. 5
E. E. McCracken, David City, Neb. 5
Jas. Wright, Weedsport, N. Y. 5
Mrs. D. H. Goodrich, Geneva, Neb. 5
Albin Perkins, Mountain Grove, Mo. 5
F. E. Payne, Otto, Neb. 5
Jos. C. Howells, Sr., Summit, N. J. 5
Elmer Ringstrom, Bertrand, Neb. 5
Wm. C. Emery, Albion, Neb. 5
Pat W. Cunningham, Akron, 9...

- R. E. Devine, Rutland, Ia. 5
Smuel Wilderson, Finksburg, Md. 5
H. A. Jenkins, Alton, Mo. 5
J. T. Montgomery, Grant, Neb. 5
G. A. Millsapugh, Atkinson, Neb. 5
Miss Ella R. Shippey, So. New Berlin, N. Y. 5
C. A. Skoog, Holdrege, Neb. 5
D. W. Miles, Prosser, Neb. 5
Peter Berquist, Atlanta, Neb. 5
A. J. Pedroll, Carson City, Nev. 5
E. J. McCashland, Grafton, Neb. 5
Albert James Allen, Salisbury, Md. 5
Geo. Vance, Naponee, Neb. 5
J. D. Cockerill, Elk Creek, Neb. 5
Previously acknowledged. 1862
To state committee. 2500
Total. 5075

COMPRESSED AIR WATER TANKS

A New Invention Which Will be Popular With the Farmers—Pure Water Free From Dirt

To meet an ever increasing demand from the rural and village homes, all kinds of devices have arisen to facilitate the ends of comfort and sanitation in the country. This is a movement in the right direction, for when modern convenience can be added to the rural home, many who might be inclined to seek the comforts and conveniences of the city, become better satisfied with their lot...

which are stationed out of public view below the ground or in ones cellar with all pipes buried out of the reach of frost, and the water incased in an airtight receptacle to the exclusion of dust and growing plants. It is a system which commends itself at once to respectful attention. The tanks are made of boilerplate, and for the average family should have a capacity of 700 or 800 gallons. Water from the well is pumped into the tank either by hand or by the windmill. Of course as the water is forced in the air is compressed, and reacting upon the water driven through every pipe from the attic to the cellar. However, air thus imprisoned, is very freely absorbed by water and the pressure correspondingly reduced. This is admirably avoided by an air pump connected with the regular pump so that air and water are pumped at the same time into the tank. A gauge gives the pressure which the tank is sustaining, and it can be so regulated that everything acts automatically and with precision and certainty. When the amount of water is sufficient and the pressure right the mill is thrown automatically out of gear, and as soon as the pressure begins to run low the same self-regulating device throws it in gear. All things considered it seems to be an admirable device, and one worthy of general notice. Of course there are certain makes which are cheap affairs and like all such they are apt to prove disappointing and expensive. The standard makes, however, if properly installed, seem sure to give satisfactory service, and one has the additional gratification of feeling that the water for his household use is free from the objectionable features which hold in the case of ordinary tanks. This much seems certain that no one can afford, without studying the question of a water system to pass this one by without first giving it careful consideration. The cost of a tank fitted with all the appliances and large enough for the ordinary family is about one hundred dollars. Furthermore villages and towns, as many are already doing, should consider the advantages of a sealed compressed air tank, in preference to the old kinds of reservoirs.

ERWIN J. BARBOUR, University of Nebraska, April 10, 1902.

The Omaha Tax Case

The Omaha Bee pertinently remarks that "after two months' jangling the referee in the corporation tax controversy has discovered that there are several flaws in the revenue laws that compel him to recommend the dismissal of the complaint, which very forcibly recalls the story of the mountain that labored and brought forth a mouse."

Its mandate requires the respondents to ascertain and employ the basis employed generally and to bring the property of the five public service corporations above referred to that standard. By section 4 and 5, chapter lxxvii, compiled statutes, personal and real property is required to be assessed at its fair value. The preliminary writ must follow the alternative writ and thereby the respondents would be required to violate the express provisions of section 4 and 5 aforesaid, if the averments in the alternative writ are true.

Taxing Corporate Stocks

Section 32 of the Nebraska revenue law (which was enacted in 1879) prescribed the manner of assessing all corporations, companies and associations, except insurance companies. The law providing for listing and assessment of railroad and telegraph property was amended in 1881 (section 39 and 40, chapter 77, compiled statutes) Judge Ryan, in the Omaha tax case, points out that section 32 is abortive and probably unconstitutional. But be this as it may, it devolves upon the next legislature to provide a rational and reasonable method of ascertaining the value of corporate property and franchises. Section 32 provides that, "Bridge, express, ferry, gas, manufacturing, mining, savings bank, stage, street railway, transportation, and all other companies and associations, except insurance companies, shall, in addition to other property required by this act, to be listed, make out and deliver to the assessor a sworn statement of the amount of its capital stock" setting forth the amount of capital stock authorized, and the number of shares; the amount paid up; the market value or actual value of the shares; the total amount of all indebtedness, except for current expenses; the assessed valuation of all its real and personal property. And the assessor is required to deduct the indebtedness and valuation of real and personal property from the value of its shares of stock and the remainder, if any, is to be listed for taxation as capital stock. The nonsense of such a rule is well shown by taking an actual case. The Burlington system in 1898 was stocked at \$14,503 per mile, its bonded indebtedness was \$22,767 per mile. Accordingly, if that road's property were assessed at, say, \$6,000 per mile on the average, its capital stock could not be taxed because the funded indebtedness alone, exceeds the capital stock some \$8,200 a mile. There is no good reason for taxing the capital stock of any corporation. It is simply a waste of time. Corporations that do not enjoy some public franchise should simply be assessed on the property they own. It cannot matter to the taxing power whether such a corporation, owning \$100,000 worth of property, is capitalized at \$50,000 or \$500,000, so long as the corporation is engaged in purely private business—the value of each share will be above par or below par corresponding to whether the corporation is under or over-capitalized. But as regards public service or quasi-public corporations, like the railroads, for example, the capitalization should be considered, not as a subject for taxation, but to ascertain the total value of the corporation's property and franchises. To illustrate: Suppose the Burlington's property in Nebraska is actually worth \$25,000 per mile. Its capitalization is \$37,270 per mile—for both stocks and bonds must be considered together. Accordingly the Burlington's franchise would be worth \$12,270 per mile. A clear distinction should be made between actually taxing corporate stocks and bonds, and merely considering them in arriving at the value of the corporation's franchise—that is to say, its right to perform certain services for the public and "charge all the traffic will bear." The legislature of 1903 has a duty to perform in remedying this defect in the revenue law.

Washington's Birthday in the Philippines

"Come here, yer brown-faced dogo. Come here an' stop yer prat! Just let us see yer drink a toast—" "The day we celebrate." "Milwaukee beer is plenty here, I'll high an' drink away. To Washington, our Washington, Whose birthday is today!" "Here, Sergeant, take yer bay'net here. An' make him step up quick, Just jab him once or twice. That's right. You bet you know the trick. Now blast yer eyes, yer nigger yer! Yer see that loaded gun? Well, take that glass and drink a toast Ter General Washington. (The cheek o' these air Kakiaks Beats all I ever saw, They don't appear to preclate The drift o' white man's law. No matter what you do for them They're stubborn as a mule, Else why don't they be grateful for The biesinn's of our rule?" "Come here, now, my dear dusky friend— Just get around him, mates, We'll make him taste the freedom of The great United States. We've killed off every friend he had. No matter where or how, We're bound to make him loyal to The flag o' freedom now. "Yer know what day we're havin'?" Well, We celebrate the birth Of one who was the father Of The greatest land on earth. He loved the people's liberty. He fought for it an' won— We fellows are his countrymen. The great George Washington! "Well, watacha tryin' to give us In your broken lingo there? Yer 'love the great George Washington." His 'name you revere! Get out, yer foreign beggar yer! Hike, hustle, fly, begone! What do you know of freedom— Of our George Washington?"

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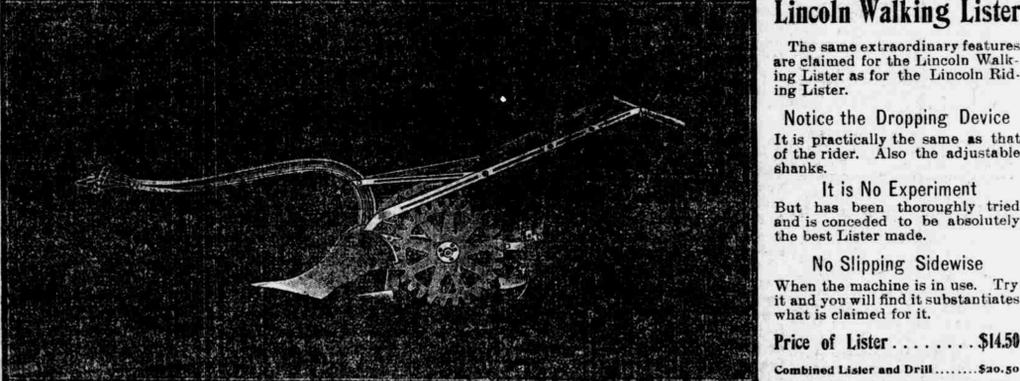
CECIL RHODES DEAD

Is a Greater Benefactor to the Race Than Cecil Rhodes Living.

THE BANKERS RESERVE LIFE

Comments the Great South African's Generous Bequests to the Anglo-Saxon Race. The Bankers Reserve Life is a life institution. It is up to the times. For this reason this young, aggressive company takes the opportunity afforded it by the press to announce its views upon current topics. A life insurance company, unlike Cecil Rhodes, is a benefactor to both the living and the dead. THE BANKERS RESERVE LIFE cannot enrich any man or any set of men, but it can drive the wolf from the door of dependent widowhood and it can clothe, educate and make comfortable the children, if the father shall have the foresight to provide protection. Cecil Rhodes in his will gives away millions. A life insurance company in its time will do likewise. Cecil Rhodes diverts his immense fortune to channels of his own selection and the fortune will benefit a comparatively few people. THE BANKERS RESERVE LIFE sends its benefactors to the spot where they are needed at a time when other resources are unavailable, and it places no technical restrictions upon the application of the funds which forethought provide for a dependent family. It may not be able to provide the means for sending a boy to Oxford, but it relieves the wife and children from the apprehension and danger of poverty. THE BANKERS RESERVE LIFE will one day be the largest life insurance company in the west and will one day distribute to its policy holders annually sums aggregating many millions. But these funds will not be hampered by trust conditions which make them available to the few only. Every man in the west who is insurable can be protected under our form of policies, and if death overtakes him he can peacefully pass over the River conscious that the dreaded enemy has done his worst when he takes the father. B. H. ROBISON, PRESIDENT, wants agents everywhere to introduce this company. Its plans of insurance are safe as an investment, if you live through the terms, and sure as a protection if the final call comes before you have accumulated a fortune. Write him for literature. He wants 100 men to take up the work of the company and push the business. Address, THE BANKERS RESERVE LIFE, Samuel B. Higgs—Attorney at Law, NOTICE In the District Court of Lancaster County, Nebraska, Charles C. Collier, guardian of the estate of Phyllis Collier, Plaintiff, vs. Mary Best and Sarah A. Best, and Los 12, Block 253, City of Lincoln, Defendants. To non-resident defendants, the said defendants Mary Best and Sarah A. Best, who take notice that on the 17th day of April, 1902, the said plaintiff filed his petition in the above entitled action in the District Court of Lancaster County, Nebraska, the object and prayer of which is to foreclose a certain tax certificate and tax liens existing in favor of said plaintiff against said lot 12, block 253, City of Lincoln, and said real estate is made a party to said suit, and plaintiff asks for equitable relief. You are required to answer said petition on or before Monday, the 26th day of May, 1902. SAM B. HIGGS, Attorney for Plaintiff.

THE LINCOLN SUPPLY COMPANY, LINCOLN, NEB. CATALOGUE No. 2.



THE LINCOLN RIDING LISTER

Simple, Convenient, Durable. SIMPLE because complicated gear drive is entirely avoided and the seed plate, instead of being driven by a sprocket chain, is turned by the axle of the sprocket wheel which follows the bottom. The direct movement. Insures Perfect Dropping. CONVENIENT because the operator can, by means of an adjusting lever, with little effort PLANT DEEP or SHALLOW as desired, and by the interchangeable hitching device there is no inconvenience in having the horses walk in their proper places. DURABLE because it is of comparatively LIGHT DRAFT and on raising the bottom the action of the hoisting lever is such that the front of the beam and the doubletrees are LEVEL AT ALL TIMES, so there is no great strain on the machine. IF ANYONE in need of a Lister will try "The Lincoln," they will be convinced of its points of superiority. Price of Lister \$26.00 Combination Lister and Drill \$32.00

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