

Lincoln's Progressive Store.

Stylish Fashions—Always Headquarters Here.—Our Suit Department Always a Busy Center. We never before offered such great values as these.

\$15.00 Suit Bargain.

A handsome suit made of basket weave cloth, 5-gore skirt with graduated flounce, new blouse jacket, double breasted, skirt effect on jacket, colors gray and tan, a splendid \$18.00 value. **\$15.00**

\$3.75 Waist Special.

50 waists made of good grade taffeta silk; hemstitched and tucked front, tailor stitched strap to center caught with crocheted ring, tucked sleeve, long front, black and colors; a splendid \$5.00 value. **\$3.75**

Dress Skirts at \$6.50

Fifty dress skirts of plain black cheviot, with deep graduated flounce, finished with 2 bands of satin, fancy stitched, good percaline lining and velveteen binding. **\$6.50**

Walking Skirts \$4.50

Thirty-five walking skirts made of basket cloth, 5-gore flare, tailor stitched, colors, oxford gray and blue; special. **\$4.50**

Silk Dress Skirts \$15.00

Twenty-five beautiful black silk skirts, handsomely trimmed, worth \$20.00. **\$15.00**

Wrapper Special 98c

Ten dozen Mother Hubbard Wrappers, made in figured lawns, braid trimmed yoke, 10 in. flounce, a most comfortable wrapper. **98c**

MAIL ORDERS PROMPTLY FILLED. SEND FOR 68-PAGE CATALOGUE. FREE EXPRESS CHARGES ON ALL ORDERS OF \$2 AND OVER.



Hamilton, Hall, Buffalo and Custer counties pay taxes on only one-thirtieth of the value of their property?

Take the Rock Island road as another example. You gentlemen assessed it for less than it was assessed at per mile ten years ago. Yet those of us who have kept any track of such matters know that a few years ago you could buy stock of the Rock Island railroad as low as \$54 a share, and today it is worth \$170 a share. To be explicit, the stock of this railroad will sell for cash today for more than three times as much as it would sell for a few years ago, and yet you actually assess it for less. Do you know of any private citizen in whose behalf such gross favoritism has been exercised?

The cash value of the Union Pacific railroad in the market is about \$90,000 per mile and every person knows that the very best portion of the Union Pacific railroad is in Nebraska, but a few years ago the common stock of the Union Pacific railroad could be bought for a few dollars a share. In fact it had actually no value. Today the common stock is selling for \$104 a share. The stock of this company will bring ten dollars in the market today where it would bring one dollar a few years ago. And yet you gentlemen have actually assessed it for less than it was assessed ten years ago. Do you have in mind any plain taxpayer who has been relieved of such a burden of taxation?

The Elkhorn railroad was assessed ten years ago at \$5,000 a mile. By degrees it was reduced to \$3,500. The fusion administration increased it only \$100 a mile, so that the valuation with the beggarly increase added was only \$3,600 a mile. The market value of this road is not so easily determined. It is stocked for \$5,000 a mile and bonded for \$16,000, making in all \$41,000 a mile. None of its stock is in the market because it is all owned by the Chicago & Northwestern railroad. But it constitutes a part of that great system and the stock of the Northwestern is today selling for twice as much money in the market as it sold for a few years ago. Those of us familiar with the Elkhorn railroad will know that the road is today doing a very much larger business than ever before. The territory along its line is being filled in for the last few years with new settlers and they are building up homes, farms and ranches. This all means more lumber, nails, paints, hardware, groceries, dry goods, boots and shoes, cattle, hogs and grain to be hauled by the railroad company. But while all this increase is going on and while the railroad is being improved and new cars, new rails, new ties and an improved road bed are all being paid for out of the money collected for passengers and freight, still you have refused to increase the tax assessed on it. And your fusion predecessors added insult to injury by the nominal increase they made.

The Pacific Short Line, now operated by the Great Northern, was assessed ten years ago for \$4,000 per mile. It sold in fact about the close of the panic at \$15,000 a mile. You have assessed it at only \$3,000 per mile. And it is now a part of a most extensive railroad system and it runs through one of the most fertile portions of Nebraska. Are you gentlemen aware that the Great Northern railroad running through a rich and well settled farming country in Nebraska is assessed at less per mile than the branch lines of the Northern are assessed in the wilds of North Dakota?

The Missouri Pacific railroad stock was selling in the market seven or eight years ago for twenty dollars a share. It is now selling for one hundred dollars a share. The stock of this railroad today will sell for five times as much as it would sell for a few years ago, and yet the assessment on this you have actually reduced its assessment. Surely when George Gould travels through the state in his private car he must have a high regard for the intelligence of the people who will thus relieve his railroad of taxation and heap the burden upon the toiling people of the commonwealth.

In conclusion, permit me to say that as a citizen of this state I do not desire nor expect that a corporation shall have a higher proportionate tax than an individual. I do not want to have a man pay a higher tax upon the value of his property in proportion to its value than my neighbors and myself pay upon our property. The constitution requires, and your oath of office to support the constitution requires, that this property should be assessed the same as other property in the state and that there should be no favoritism extended to these corporations. If you gentlemen have any doubt that the values I have given you of these different railroads are the correct value, I shall be pleased to furnish you the proof. But permit me to say that Poor's Railroad Manual, the recognized authority in this country on the financial standing of railroads, will furnish you all the desired information on the value of each road and the amount of its bonds and stocks.

Railroad Assessments

Monday was the day set for the first meeting of the state board of assessors to assess the railroad companies. The board took no action, but listened to the complaints of the various tax commissioners, who asked that no increase be made in the assessment. Of course none will be made. The Missouri Pacific was represented by S. L. Highleyman of St. Louis; C. S. P. M. & O. by E. E. Woodman; Union Pacific, by A. W. Scribner of Omaha; B. & M. by R. D. Pollard of Omaha; and the Pullman Sleeping Car company, by Tommie Benton, ex-auditor.

It must require plenty of that quality known as "gall" or nerve or cheek for a railroad tax commissioner to come before a Nebraska board of taxation and ask that the assessment shall not be raised. Right at the very time they were making a poor mouth to the state board, the newspapers were putting in type nearly a column of statistics showing the enormous

Head-ache.

Sick headache, nervous headache, tired headache, neuralgic headache, catarrhal headache, headache from excitement, in fact, headaches of all kinds are quickly and surely cured with

DR. MILES' Pain Pills.

Also all pains such as backache, neuralgia, sciatica, rheumatic pains, monthly pains, etc.

"Dr. Miles' Pain Pills are worth their weight in gold," says Mr. W. D. Kreamer, of Arkansas City, Kan. "They cured my wife of chronic headache when nothing else would."

"Dr. Miles' Pain Pills drive away pain as if by magic. I am never without a supply, and think everyone should keep them handy. One or two pills taken on approach of headache will prevent it every time."

Mrs. JUDGE JOHNSON, Chicago, Ill.

Through their use thousands of people have been enabled to attend social and religious functions, travel, enjoy amusements, etc., with comfort. As a preventative, when taken on the approach of a recurring attack, they are excellent.

Sold by All Druggists. 25 Doses, 25 Cents.

Dr. Miles Medical Co., Elkhart, Ind.

net earnings being made by the roads.

The "bankrupt" Burlington's reports showed as follows:	
Nine months, ending March 31, '02—	
Earnings	\$40,615,756
Expenses	24,925,615
Net earnings	\$15,690,140
The "pauper" Union Pacific was also in bad shape:	
Nine months, ending March 31, '02—	
Earnings	\$36,189,305
Expenses	18,907,539
Net earnings	\$17,281,769

THE LIBERTY BUILDING

"Justice" Uses it to Illustrate the Single Tax.

"Justice," a single tax paper published at Wilmington, Del., devotes a column to The Independent in which it attempts to show that the editor ought to be a single taxer because The Independent is engaged in extending its circulation sufficiently to erect a Liberty Building. We quote the editorial:

"The Nebraska Independent, a paper published at Lincoln, Nebraska, and devoted to the doctrines of populism has recently got into a controversy with some single taxers. The editor, who seems to be a fair-minded man, has not been convinced that the single tax is the remedy for social wrongs, and like the many who want to be free yet reject the means of freedom, this editor has even attempted to defend the institution of landlordism.

"Now comes a striking illustration of what the single taxers have all along been contending, namely, that before labor (in whatever form it takes) can secure access to land it must first reckon with a landlord.

"It appears that the owners of the Independent have been renting the place where the paper is printed. They say that this has 'hindered' them; that 'rent charges have heavily depleted their earnings'; that they could not get 'many necessary and needed conveniences'; and that their landlord is 'a very wealthy man who differs radically with the political policy of The Independent and looks upon it as a menace to the rights of capital.' Fearing this landlord, and apprehensive lest he might be spurred on by the political machine to annoy and cripple them still further, they now desire 'to buy a little spot of mother earth on which they can fearlessly champion the cause of good government and defend the plain people from the aggression of organized greed, and from which they cannot be driven by the order of some plutocrat.'

"In other words, the owners of The Independent desire to be landlords and to have their tenants be socialists and to this end they ask subscribers to help increase the circulation of The Independent so that its owners may buy a piece of land and erect thereon a 'Liberty Building' suited to their requirements.

"We judge that the price of the land selected is about \$5,000, in which case its annual rent would approximate \$800 for the selling price of land is the annual rent computed.

"Now will the owners of The Independent assert that it would be easier for them to pay \$5,000 down as purchase money, and in addition pay all taxes on their building, their press, their paper, and everything else that the assessors can discover, rather than pay one tax only, namely, the rental value of the bare land in lieu of exclusive occupation so long as they continue to pay the rent or tax?

"Certainly not, yet this is the plan which single taxers advocate and which The Independent opposes.

"The owners of The Independent expect to escape some of the evils of

landlordism by becoming landlords themselves. They will then be relatively free, and should their new site increase in value, they will become the beneficiaries of an institution the evil effects of which they now find in their own case so irksome. The Independent has our best wishes. We heartily trust their expectations will be realized. At the same time, conscious as we are of the potent effects of participation in the profits of monopoly, we cannot refrain from expressing the hope that the ownership of a piece of 'mother earth' will not blind The Independent to the utter absurdity of private property in land and the monstrous wrongs which spring from such an institution.

We further hope that The Independent will remember that there are others who cannot escape from the slavery involved in landlordism—the slaves who cannot, as the owners of The Independent are doing, buy their freedom; that The Independent will, in time, come to a realization of how the ownership of land carries with it the ownership of men; that it will come to see how close the analogy is between landlordship and chattel slavery, and that it will then lend its aid to the great emancipation of which the single tax is but the means.

The Independent does not controvert the statement that before labor can secure access to land it must first reckon with a landlord. This would be true under the single tax, but the state would be the landlord. Primarily The Independent wishes to own its building, because it can then make such inside arrangements and improvements as best suits it. It needs a secure tenure to the land on which that building stands, no matter whether that tenure is called ownership or the mere right to occupancy. It would like to erect a building on state-owned land unless it could be assured that it could have a continuous tenure as long as it wished. The land on which the Liberty Building is to stand will be useful only because buildings cannot well be built up in the air.

"Justice" assumes that under the single tax \$300 per year would be about the rental value of a \$5,000 lot of bare land, and that the owner of a building on such a lot would have only \$300 a year to pay in taxes. That would be the outside cent and would be in lieu of the municipal, county, state, and federal taxation. Certainly that would be much cheaper than under the present system; but can it be demonstrated that such a tax would provide sufficient funds for the maintenance of government? That \$300 tax would remain constant, year after year at that rate, surely, because the very object of the single tax would be defeated. As the land increased in value, the single tax must also increase—assuming, of course, that governmental expenses also increased.

Now, the building itself would not be subject to taxation under the Henry George plan, yet its erection would increase the rental value of the land on which it was built, and thus, in spite of the single taxers' contention otherwise, the land tax would "be a bar to progress and take some portion of wages or interest on capital invested." Although much may be said in favor of the tax on land values, yet any sort of tax whatever must come out of the income of the person who pays it. In the final analysis, the tax comes out of the products of labor, and while it is true that the single tax might be preferable to present methods, because of the certainty surrounding its levy, it by no means follows that it would not be "a bar to progress" by taking part of the products of labor. Land itself pays no taxes.

Messrs. J. R. Ratekin & Son, the seed corn growers of Shenandoah, Ia., send us a letter recently received by them from Mr. A. D. Schamel, of the University of Illinois, Urbana, Ill. As will be seen, it speaks very highly of the germinating quality of the seed they have been furnishing readers of this paper this season: "The 'Imperial White' corn which the agricultural college, university of Illinois, received from you has been tested and has shown a sufficiently strong vitality and power of germination (96 per cent) to warrant its use as seed. I thank you for your co-operation with us in our work in seed testing." The Messrs. Ratekin add the following information which will be of interest to our readers: "It might not be out of place to here state that we have sold this season over 20,000 bushels of seed corn in Texas, most of which was planted during the last half of February, and we have had a great many reports from our customers there, all uniformly, without exception, stating that they obtained good and perfect results from our seed."

THE OLD, OLD STORY

Mr. Harrison suggests that The Independent discuss the fundamentals of Populism.

With the subscriptions to The Independent coming in at the rate of one hundred a day the editor is frequently puzzled to know exactly what sort of matter to make most prominent in the paper. The following letters will illustrate very well the difficulty:

"Editor, Independent: Seeing that you are getting a great many new subscribers wouldn't it be a good plan to quit answering the arguments of socialists, single taxers, etc.? And instead give the new readers of your paper a few pointers on how national bank notes are issued and upon what they subsist. Also the plan of government money, etc. I find a good many here that don't know any more about these subjects than a hog knows about war. Mr. Editor, this is merely a suggestion I make. J. B. HARRISON.

"Joliet, Ill."

With the greatly increased subscription list one hardly knows what particular theme will appeal to the greatest number of readers, and The Independent endeavors to cover as much ground as possible in order to give all its readers something interesting. It has a great many subscribers among the single taxers and socialists and others who are not populists. The main thing to be accomplished is to ascertain the truth and to find out what will prove the greatest good to

the greatest number. The Independent cannot ignore the claims of the single taxers and socialists simply because it does not see things in the same light as they do.

The principle involved in the issue of national bank notes is simply this: Say the bank owns \$50,000 in government bonds. These bonds bear interest at from 2 to 4 per cent payable quarterly in gold. By depositing them with the treasury department at Washington and paying a small fee for the expense of printing the bank receives \$50,000 in unsigned bank notes which, when properly signed by the president and cashier, can be loaned the same as any other money. These bank notes are money, that is a legal tender, in all transactions between the government and individuals and between different national banks. They are not a legal tender between individuals.

The first and best objection to this is that the issue of money is a function of the government and that which ought never to be delegated to any individuals or corporations. That is to say all money should be issued direct by the government. The second objection is that the bank receives interest on its bonds and interest on its bank notes at the same time. At present owing to the high premium on United States bonds, this double interest is not particularly profitable, but there was a time when the banker in exchange gold coin at a large premium for greenbacks, then exchanged the greenbacks dollar for dollar for United States bonds, then deposited the bonds and drew bank notes on which to do a loaning business. The profits then on circulation were enormous.

About the strongest objection to the issue of national bank notes is that whenever business begins to get prosperous the banks expand their circulation, thus increasing the volume of money in circulation and tending to still further increase prices. Finally the climax comes and prices begin to fall and then the bankers begin to contract their circulation and thus intensify the falling prices and produce a panic.

Populists and democrats differ upon the railroad question. The democrats advocate "government control." Populists believe in public or government ownership and operation of the railroads and kindred utilities, seeing that control cannot be had without the ownership and operation. From time to time The Independent will try to treat some of these subjects as they were treated by it years ago when its subscription list was smaller. The old subscribers who have been on the list for years understand the fundamental principles just as well as the editor and it was his fear that constant iteration of these fundamental facts might finally prove wearisome to those who understand them so well. However, with the large number of new subscribers it is possible that the old lessons in populism should be brushed up and presented again.

We have hundreds of similar testimonials of cures in desperate cases from grateful patients who had tried many cure-alls, doctors' treatment, and different methods of operation without relief.

Ninety per cent of the people we treat come to us from one telling the other. You can have a trial sample mailed free by writing us full particulars of your case. Address, Hermit Remedy Co., Suite 738, Adams Express Building, Chicago, Ill.

\$150 A MONTH

If you want to make money in your own locality or elsewhere, send \$50 in coin for the bonanza money market. No capital required, pleasant work, big returns. No canvassing. Address: POWER & CO., BOX 122, OMAHA, NEB.

5,500 PEOPLE EMPLOYED

THINK OF THE VALUE OF AN INSTITUTION, OR A DOZEN INSTITUTIONS WHICH CAN AND DO

SUPPORT 25,000 PEOPLE

This Number Derive Their Support from Insurance Companies in Des Moines, Iowa.

A glove factory, a cigar factory, an envelope factory, a box factory or any other kind of a factory employing 50 to 100 men will be welcomed to Omaha with open arms. This is right, but business men should not forget that one well managed life insurance company will give employment to more persons than any ordinary manufacturing establishment.

THE BANKERS' RESERVE LIFE is now employing 50 persons regularly. It supports 250 people. It collects and disburses more money annually than an ordinary factory. It grows faster than the most successful of factories. It turns more money into trade channels than the ordinary factory. In the city of Des Moines, the great insurance center of the west, it is claimed 5,500 people are engaged in the insurance business. The largest assessment life insurance company in the world, with \$100,000,000 AT RISK,

is located there. The backbone of Des Moines is its local insurance companies. They bear the same relation to that enterprising Iowa metropolis as the packing houses bear to the cities of Omaha and South Omaha. The Bankers' Reserve Life is organized under the laws of Nebraska, which were copied verbatim from those of Iowa. What has been done in Iowa can be done in Nebraska. In the face of Iowa's experience it is folly to force Nebraska to the backward.

Riggs' Cut Rate Pharmacy

12th and O STS., Lincoln, Neb.

SADDLES, HARNESS OR HORSE COLLARS

With this Brand on are the Best Made

H.B. BRAND

ASK YOUR DEALER TO SHOW THEM BEFORE YOU BUY.

MANUFACTURED BY **HARPHAM BROS. CO., LINCOLN, NEB.**

The people are in no humor for pettifoggery and pestiferous intermeddling of alien agents or companies. They propose in these years of prosperity to provide at home for the lean years of possible panics.

Write for information on the question.

B. H. ROBISON, President, Omaha, Neb.

TAPE WORMS

"A tape worm eighteen feet long at least came out until I was taking two Cascarets. This I am sure has caused my bad health for the past three years. I am still taking Cascarets, the only cathartic worth notice by sensible people."

Geo. W. Bowles, Baird, Miss.



Pleasant, Palatable, Potent, Taste Good, No Gripe, Never Sickens, Weakens, or Causes Constipation.

CURE CONSTIPATION.

Sterling Remedy Company, Chicago, Montreal, New York, St. Louis, San Francisco, Toronto, London, India.

NO-TO-BAC Sold and guaranteed by all druggists to cure tobacco habit.

PILES

Fistula, Pissure, all Rectal Diseases radically and permanently cured in a few weeks without the knife, cutting, ligature or caustics, and without pain or detention from business. Particulars of our treatment and sample mailed free.

Mr. W. G. McDaniel, railway engineer, writes: Hermit Remedy Co.—Dear Sirs: I have doctored for bleeding and protruding piles for fifteen years, the trouble becoming worse as time went on, until I was laid up sick in bed not able to attend to my duties. My wife came to your office to get treatment, one Saturday, the following Monday I was able to go to work, and in thirty days I was completely cured without the loss of an hour's time. Several doctors told me that nothing but an operation would relieve, and I think the cure in my case, in so short a time, is wonderful indeed, and most gratefully acknowledged. Very truly yours, W. G. McDaniel, 367 Milwaukee ave., Chicago.

We have hundreds of similar testimonials of cures in desperate cases from grateful patients who had tried many cure-alls, doctors' treatment, and different methods of operation without relief.

Ninety per cent of the people we treat come to us from one telling the other. You can have a trial sample mailed free by writing us full particulars of your case. Address, Hermit Remedy Co., Suite 738, Adams Express Building, Chicago, Ill.

ROY'S DRUG STORE

104 North 10th St.

We say "Roy's" drug store—as a matter of fact it is EVERYBODY'S drug store almost. Roy only collects it, buys and keeps to sell the goods, and meet and force competition. Our patrons do the rest. We want to remind you of seasonable goods, viz: Garden Seeds, Conditi-a Powders, Lice Killers, B. B. Poison, Kalsomine, Paints, Oils, Varnishes, etc.

We make a specialty of all kinds of Stock and Poultry Foods, etc. Don't miss us.

Rovs' 104 No 10th

Save Money

Prudent people buy their drugs and patents here and save money. Here are a few prices:

- \$1.00 Peruna
- \$1.00 Miles' Nerve
- \$1.00 Pierce's Remedies
- \$1.00 Hood's Sarsaparilla
- \$1.00 Paine's Celery Compound
- \$1.00 Wine of Cardui
- \$1.00 Stuart's Dyspeptic Tablets
- \$1.00 Pinkham's Compound
- \$1.00 Kilmer's Swamp Root
- \$1.00 Scott's Emulsion
- \$1.00 S. S.
- Syrup of Figs
- Meadows Malted Milk
- Castoria, Dr. Pitcher's Formula

To each purchaser of \$1 worth of goods we give a substantial present—there is no prescription too difficult for us to fill and we'll save you money. Come in and get acquainted.

Add 25c for boxing where goods are shipped.

WHOLESALE PRICES TO THE CONSUMER

\$5.00 Kitchen Cabinet, \$2.95

This Cabinet (size 24 in. high) will hold 100 lbs. of flour, and other kitchen goods, such as sugar, tea, etc. Size, 29 in. high, 24 in. wide, 12 in. deep. Sent by express for one of our General Catalogues. We guarantee our prices to be 25% less than any mail order house in the world. We ship cabinet packed, f. o. b. cars, Indiana factory. We do not issue catalogue. Write a card to 25 miles of this city.

JOHNSTON-BATCHELOR CO. Springfield, Ill.