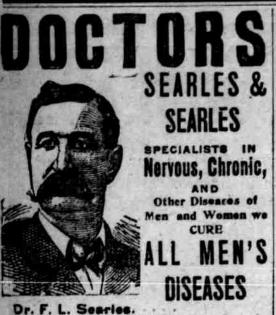
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more invalids than all the physicians in the world.

The Grand Valley, Mesa County, Colorado,

is the garden spot of the west-a land of sunshine, a sanitarium of health-a poor, a sick or a rich man's paradise-where every invalid is cured or benefited, and those in health enjoy life and pros-perity to its fullest extent.

THE NEBRASKA INDEPENDENT

MAY 28, 1903.

Money and the Taxing Power BY W. H. ASHBY,

BOOK 2 .- Chapter III. The taxing power is the seat of vitality-the heart-of all governments. It is the first essential of all governments. The duty paramount of every person owing allegiance to a government is to pay taxes for its support. This duty lies deeper, it is said, than laws; deeper than constitutions, and is imbedded in the framework of our present state. The citizen must pay tax levies. The law imposes that necessity, and bases itself upon the bed-rock of fundamental necessity. The law also fixes and determines the specific articles in which those tax levies must be paid. When a citizen in the case supposed presents one of those certificates, he does not by that act pay a tax levy; he simply presents that which the law has declared to be conclusive proof that the bearer had alread; paid in advance the quantity of taxable value named in the certificate. And in the case supposed the certificate would state nothing but the truth. The bearer had either giv en the quantity of value expressed directly to the government, or else had given it in exchange to some one else who had done so. Its presentation was by law made conclusive proof that any tax levy against the bearer had been paid, to the extent expressed upon the face of the certificate.

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On account of the power to perform urgent beneficial service for men, with which the certificates were thus endowed by law, we have seen already that men would voluntarily give beneficial service or commodities endowed with power to perform such services. in exchange for the certificates-merely as a convenient storage of perishable wealth.

It was also pointed out that where all taxes are paid in the specific articles taxed, implying the absence of coin, all claims between citizens, whether arising out of contracts or torts, would be discharged by the delivery of the same class of articles taxed, when agreed upon between the parties, if the claim arose out of contract; and in articles subject to taxation and capable of satisfying tax levies, at the price at which they were taxable, if the claim arose out of a tort.

In other words, where taxes are exclusicely paid in the same articles that are taxed, those taxable articles would result in an increase of the quantity necessarily themselves pass cumbrously from hand to hand in payments and exchanges in the same way that 'coin" and bank notes pass among us; and at the prices at which they were able to pay tax levies. It is easy to see, then, how one person who had possession of a surplus certificate, expressing the quantity of value for which a cow would be received in satisfaction of a tax levy, and who desired to pay another person an obligation requiring a cow to satisfy it, or who desired to obtain possession of some other commodity of an equal quantity of value, might for his own convenience, voluntarily offer the certificate in payment of that obligation, or in exchange for the commodity sought, instead of offering the cow. If in such case the other party would agree to his proposition, the obligation would be thus discharged or the exchange effected. Such a transaction, like every other payment before judgment, and like every other exchange, would rest upon the agreement of the parties in each particular case, and would be a purely voluntary use of the certificate. Government officials, meantime would observe that such certificates were being sought for as a safe storage and investment for surplus perishable wealth, and were being voluntarily received in payment of obligations and in exchange for commodities endowed with utility. Governments have never been slow or backward in pushing their own interests. There is among all governments a resistless im pulse which drives them to exceed their revenues, and this results in a perpetual "deficit," universal wherever governments have existed among men. The invariable result has always been a perpetual flow of those certificates, issued and given in exchange for the services and commodities required in governmental operations. And history shows that by slow degrees the laws have been manipulated :

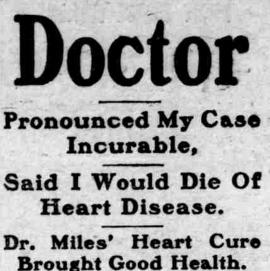
into a form by which the payment of all tax levies has been required to be made by the delivery of those certificates and in no other thing. The revenue is thus perpetually "anticipated" and a continuing "deficit" made certain.

As the quantity of value of such certificates must ever depend upon the quantity of the force of demand for them, any device which gives them increased power to perform beneficial service for men must necessarily intensify the force of demand and result in an increase in the quantity of beneficial service, or things able to perform such service, which must be sacrificed to obtain them.

So long as a cow and a certificate are endowed with equal power to perform a given beneficial service, sufficiently urgent, it is self-evident that their valuation will be equal; and the price of both must, therefore, be that which is inscribed upon the certificate.

But now let the law be changed, an 1 while the certificate retains the power to perform for the taxpayer the office of conclusively proving the prepayment of a tax levy against him (expressing a quantity of value equa! to the quantity of value expresse:1 upon the face of the certificate), the cow has been deprived of that power. No American citizen may now tender a cow or any other thing he can produce and demand the cancellation of a tax levy against him. When both could perform the same beneficial service, they were subjected to an equal quantity of the force of demand and were of an equal quantity of value. The certificate stated its quantity of value on its face, and that of the cow, being the same, was necessarily expressible by the same term.

Now that the cow has been deprived of that power, and can no longer be tendered as a receipt against a tax levy, she is henceforth subject to a force of demand less strenuous and less in quantity, and her quantity of value has necessarily diminished. On the other hand, the certificate not only retains its power to perform that beneficial service, but being made by statute the only thing endowed with that power, the force of demand formerly playing upon both the cowand the certificate is now concentrated upon the certificate alone, which must of value required to be sacrificed to obtain it. In other words, in decreasing the price of all other commodities. Governments thus make a market for the only wares they manufacture. No one except the government can issue such certificates; and no other thing is endowed by statute with power to perform for men the beneficial service which those certificates perform; and the performance of that service is both imperious and uni-



"I have every reason to recommend the Dr. Miles Remedies as the Heart Cure saved my life. I am a large man, considerably over six fect in height, weigh nearly three hundred pounds. Some years ago my heart was so seriously affected that I never expected to get well. Doctors pronounced my case incurable. I noticed your advertisement in some paper, and bought six bottles of the Heart Cure. I felt great relief and improved so I continued until I had taken twelve bottles. My trouble was organic and I never expected to be permanently cured, but thanks to Dr. Miles' Heart Cure, I have kept in good health and have been able to follow my profession continually since first taking the remedies eight years ago. I am a musi-cian, teacher of instrumental and vocal music, musical conductor, etc. I have taught all over the state of Michigan and have recommended Dr. Miles' Heart Cure to thousands of persons in all parts of the state and have heard nothing but good re-

state and have heard nothing but good re-ports of it. I have induced dozens of persons in my own county to take Dr. Miles' Heart Cure as my word is never doubted by those who know me."—C. H. Smith, Flint, Mich. "I am a druggist and have sold and recom-mended Dr. Miles' Heart Cure, for I know what it has done for me, and I wish I could state more clearly the splendid good health. I am enjoying now. Your Restorative Nerv-ine gives excellent satisfaction."—Dr. T. H.

ine gives excellent satisfaction."-Dr. T. H. Watts, Druggist, Hot Springs, S. D. All druggists sell and guarantee first bot-tle Dr. Miles' Remedies. Send for free book on Nervous and Heart Diseases. Address Dr. Miles Medical Co., Elkhart, Ind.



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Land under this canal can be bought now for \$10 and \$12 per acre and will be worth \$30 an acre in two years. Choice farms, improved and unimproved, now under perfect system of irrigation, can be bought at very reasonable prices. Great opportunity to buy homes where crop failures are unknown.

Get a Farm in the Grand Valley,

where the winters are mild and short; the summers cool and pleasant; where crop failures, cyclones, blizzards, tornadoes, floods and drouths are unknown; where every kind of fruit grows in abundance and perfection; where land is increasing rapidly in value; where farmers get more dollars to the acre for all kinds of farm products than in any other part of the Union.

For literature giving full information of the Grand Valley, descriptions and prices of prop-erty call on or address WEBER & FARRIS, 1328 O St. Lincoln, Nebr



Fred's Shepherd, Lawyer, Richards Bldg.

Lincoln, Nebr. NOTICE

To George H. Secrest. Take notice that on the 23d day of April, 1903, Bertha Mark Secrest filed her petition in the District court of Lancaster county, Nebrasta, against you, the object and prayer of which are to obtain a divorce from the bonds of matri-nearly with you on the ground that you have wil-fully abandoned her for more than two years last past, and on the further ground that, being of sufficient ability to provide maintenance for have grossly, wantonly and cruelly re-trased to do so. To are required to answer this petition on or before the 22d day of June, 1903. BERTHA MARK SECREST.

The readers of The Independent should remember that one of the best methods for favoring the paper is to

versal. The force of demand for them being thus intensified and increased in quantity by statute, enables government, by their issuance, to obtain in exchange for them the services and commodities required in carrying on its operations.

Up to this point in the evolution of 'coin," the judgments of the courts. under the conditions described, would be satisfied by the delivery of the quantity of value expressed by the 'money" symbol, in each judgment, in any taxable article, at the price at which it was taxable and able to pay taxes.

The option of selecting which of many articles endowed by this power should be used, rested with the debtor. That option is still his today. But the government, having found a means of "anticipating" the revenes, as we have seen, by the issuance of certificates of payment of taxes for an indefinite period in advance, in exchange for needful services and commodities, next, in order to intensi. fy the force of demand for those certificates, and thereby to increase the quantity of value required to be sacrificed in order to obtain them, issued them in convenient and durable form. and in almost every conceivable quantity, for convenience in payment of tax levies; and what is of vast moment, has by law made tax levies payable by the presentation or "tender" of such certificates-and by no other means whatever.

(Continued Next Week.)

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Field & Andrews, Attorneys, 405 Richards Block.

NOTICE

Notice is hereby given that at a regular meet-ing of the Board of Trustees of the Village of College View, Nebraska, held on Saturday, May 2d, 1903, the following estimate of the expendi-tures of the Village of College View for the fis-cal year commencing May 5th, 1903, was made, to wit

to-wit: BE IT RESOLVED by the Chairman and the Board of Trustees of the Village of College View, that the estimate of the probable amount of money necessary for all purposes to be raised in said Village of College View for the fiscal year commencing May 5th. 1903, together with the various objects and purposes of expendi-ture, is as follows:

For general purposes \$80.00.

2.

For streets and alleys \$100.00. For fire protection \$400.00. For street crossings, sidewalks and bridgen

\$200.00

Total estimated expenses for the fiscal year commencing May 5th, 19 3 \$78,00. Total revenue of the village for the fiscal year

ending May 5th, 1903, \$590.87 Approximate amount of funds on hand May 5th, 1903, \$350.00.

WILLIAM DYMOND. Chairman of Village Board

DAVID J. WEISS, Village Clerk. Dated College View. Neb., May 6, 1903.

