

Special Silk Announcement

Commencing Monday we place on sale in our enlarged silk department and on bargain squares over 1,000 pieces of high class silks...

- 65 pieces black and colored moire velours, including white and ivory, the latest silk fabric for separate skirts and waists...

SILKS ON BARGAIN SQUARE

- Over 5,000 yards of all kinds of silks, China, Japanese, tafetta, satins, tullestuffs and fancy silks for trimmings...

Sale of White Goods; Linens

- 61-inch wide swiss, worth 50c, for 25c yard. 42-inch French lawn, worth 30c, for 25c yard.

DRUG PRICES ARE LOWEST HERE

- Wood Alcohol, full qt. bottle 25c. Witch Hazel, per qt. bottle 15c. Leibig's Beef Extract 13c.

J. L. BRANDEIS & SONS "BOSTON STORE" & SONS

COME AND SEE OUR MAGNIFICENT AND IMPRESSIVE DISPLAY OF Stylish Spring Outergarments

FOR WOMEN, MISSES AND CHILDREN. THE SHOWING WILL GIVE YOU A VERY DEFINED IDEA OF WHAT IS STYLISH THIS SPRING. OUR DISPLAY EMBRACES ALL THE EXTREME CREATIONS THAT WERE DESIGNED BY THE LEADING "ARTISTS" IN THE COUNTRY.



Women's Silk Lined Suits and Costumes.

The new Gibson, Maxim and American Girl styles, designed by the best artists in the country. Every garment possesses that artistic finish which characterizes it above the ordinary production.

- \$25, \$32.50, \$39, \$49 and \$59 Dress Skirt Special for Monday.

215 of the latest style dress skirts bought at 50c on the dollar will be placed on sale in one lot at \$4.98.

- They are actual \$10.00 dress skirts. There are 17 different styles, made of chevrot, venetians, covers, etc., with tucking, cording and pleating, single and double flounces, tafetta, mohair and wool braid trimmed— 4.98

Misses' Suit Special

\$10.00 and \$12.00 Misses' Tailor Made Suits, sizes 12, 14, 16 and 18, made in the new shape etons with silk faced collars and cuffs and revers, jackets tafetta lined, skirts with graduated flare flounces, made of covert, chevrot, venetian and novelty cloths, regular sizes for small women, 140 of these suits, tomorrow at 4.98

New Spring Waterproof Raglans

Half fitted back, triple shoulder capes, large turn back cuffs in oxfords and castors, excellent values at \$7.50, \$9.98, \$9.98 and \$12.50.

Golf Skirt Special.

Women's \$5.00 wool golf skirts in oxford and gray, flounces and flare effects, tailor stitched, special, \$2.98.

New Pedestrene Skirts

In meltons, frizzes, venetians and cas-was weaves, strictly tailored, with new flounces, and flare effects, corded and strapped, at \$4.98, \$5.98 \$9.98, \$12.50 and up to \$20.00

New Gibson Blouse Suits

Made of fine chevrot, the decided dip front jackets, with wide, full flare flounced skirts, separate drop lining, tafetta strap trimmed, very attractive garments, decidedly modish, \$27.50 values, for \$19

New Silk Costume Skirts

In the new clinging effects, lace, nets, tafetta and peau de sole, with graduated flounces, lined with fine percaline, silk drop lining, effectively trimmed with ribbon, ruffling and lace, at \$7.50, \$4.98, \$5.98 \$9.98, \$12.50 and up to \$20.00

Grand Special Sale in Basement Monday

- noskeag apron checked gingham, regular 8 1/2c kind, at, yard. 3c Best grade standard shirting prints, full pieces at, yard. 2 1/2c

One table of assorted grades of muslins and cambrics in mill length, worth 5c 8c yard, at 2 1/2c

1 big table fine quality black and white steen, made to sell at 15c yard, as long as they last Monday, at, yard 5c

1 table of the best standard prints, light colors, worth 2 1/2c at, yard 2 1/2c

A SPLENDID ARRAY OF High Class Dress Fabrics FOR THE COMING SEASON

Diaphanous fabrics are all the rage and they do make very stunning gowns and waists. We have an unparalleled assortment of the newest patterns, and they are marvelously handsome.

- Dainty Voiles. Clinging and graceful Bareiges. Etamines, Mistrals, etc. White woolen dress fabrics are very much in demand—they are very stylish for this spring and summer. They come in Yachting Serges. Granite Melrose. Sicilians and Mistrals.

SPECIALS FOR MONDAY Satin Prunella cloth, all colors, at 75c yd. Crepe de Chine, 44-inch, fine wool, 98c yd. Creme, heavy canvas cloth, \$1 yd. Silk Aoline, 46-inch wide, \$1.25 yd.

Black Dress Goods. Fine unfinished Worsteds, 49c yd. 50-inch Mountain Serges, 50c yd. Voile Etamines, 98c yd.

High Grade Wash Dress Goods. In dress goods department, main floor. We have added many beautiful and exquisite fabrics. This fine display surpasses any previous exhibit.

Silk Mousselines 39c Ribbon Raye 39c yd. Silk Tissue 39c yd. Etamines 50c yd. Special on Bargain Square 50c, 75c and \$1.25 Dress Goods, 39c yd.

Spring dress fabrics of every description, including vigozeaux, batiste, satin solet, satin cloth broadens, etc., in black and colors. The price at which we offer them Monday is an inducement to bring the vast majority of Omaha buyers here—39c

Muslins and Sheetings

For tomorrow, only, to reduce our immense stock of wide sheetings, we will offer the following bargains and will sell one yard, one piece or one case, there is no limit.

- Harvest Home Bleached Sheetting is equal to any sheeting made, but is not quite so well known or so well advertised. We will sell it tomorrow at 10c per yard. Lockwood Sheetting, the best known of any wide sheeting— 7-4 width at 15c yard. 8-4 width at 15c yard. 9-4 width at 15c yard. 10-4 width at 20c yard. Lockwood Half Bleached Sheetting— 8-4 width at 17c yard. 9-4 width at 19c yard. 10-4 width at 22c yard. Lockwood Unbleached Sheetting— 7-4 width at 13c yard. 8-4 width at 15c yard. 9-4 width at 17c yard. 10-4 width at 19c yard.

Lace Remnants

A New York Importer's stock of Sample Strips of Laces on sale tomorrow at very remarkable prices. These sample strips are from the largest lace works of Challis, France, and comprise more than 500 of the best styles and patterns. They come in LACES that are worth from 1c to 10c a yard, go in one lot, at, yard 2c 1c to 25c yd, go in one lot, at, yard 5c

BOSTON STORE J. L. BRANDEIS & SONS BOSTON STORE J. L. BRANDEIS & SONS BOSTON STORE J. L. BRANDEIS & SONS BOSTON STORE J. L. BRANDEIS & SONS BOSTON STORE

TAXATION OF CORPORATIONS

John L. McCague Gives Some Facts for Public Information.

VALUATIONS SET FAR BELOW TRUE FIGURES

How Railroads of Nebraska Escape Payment on Anything Like Actual Worth of Property Owned in State.

John L. McCague of Omaha has given much attention recently to the subject of assessment, and delivered an address on the subject of taxation at the recent state convention of real estate men at Fremont. He has prepared for The Bee the following article dealing with the topic:

"77"

(Special Cable from London.) London, Saturday.—London and, in fact, many parts of England, are again in the grip of influenza. Medical observers say this influenza epidemic, like the first one, originated in Southern Russia, traveling across Europe and leaving a terrible record of death or disablement in its train.

GRIP

order that by the means thereof he may be enabled to enjoy the benefits of organized society. The satisfaction of the demand is therefore found in the protection and support between the state and those subject to its authority.

Equality and Uniformity. The principle of equality and uniformity runs through the laws of the nation, as well as those of the state. Equality of taxation means the proportioning of the amount paid by each person, so that he shall not feel that he has been discriminated against and in favor of another person or persons.

Corporations Enjoy Special Privileges. Why should the corporations be allowed a reduction because of their bonded indebtedness when other property owners are bound to return the full value of their real estate, notwithstanding the fact that it is covered with mortgages? The evil and injustice of this method is apparent. Private property is visible and the assessor assesses it accordingly—30, 40, 50 or 100 per cent, or as he sees fit—and individuals are not allowed to take out their bonded indebtedness.

therefore deducts the bonded indebtedness from the capitalization. How much can we tax it? And yet that public corporation is worth in the market over \$2,000,000. In Omaha there has been considerable agitation lately, and the matter is now before the supreme court. I shall not refer to the valuations of the city assessor or the tax commissioner, but I do make this point on the public service corporations. These corporations that derive their life from the people and that are maintained by the people, who pay them tribute, do not receive an adequate equivalent for the privileges enjoyed. So far in this state they do not pay any royalties for these privileges, and the returns which they make to tax assessors are grossly inadequate and unfair. Please remember that the revenue laws demand that these corporations shall be taxed at their valuation, yet what do we find?

Look at the Douglas county valuation on those public service corporations, the street railway, the gas company, the water company, the electric light company and the telephone company. It has been clearly established what the values of these corporations are in the market; that the stocks and the bonds are worth so much, hence the property worth so much, but the returns by the assessors and the treasurer and county commissioners of Douglas county on these public service corporations is only, in the case of the street railway, a little more than 2 1/2 per cent of its market value; of the gas company not 3 per cent of its market value (that at which they can go out and sell for at any time), and of the water company, 4 per cent. The statutes of our state, the law says: Assess it for its cash value; that which you can sell it for.

As it Affects Railroads. Regarding the administration of the law as far as it applies to railroads. When I got to looking this up I was astonished. The total value returned by the State Board of Assessment upon railroad properties and telegraph properties in the state of Nebraska is a little over \$36,000,000. Nearly 5,000 miles of railroad traverse this state, not counting 1,000 miles of side tracks. The market value of these railroads, as evidenced by the stocks and bonds which are sold upon in the financial markets of the world, makes the approximate value of these properties in the state of Nebraska nearly \$250,000,000. Let us take up the Union Pacific first. The State Board of Equalization has assessed the Union Pacific a little more than the rest of them. I find that it has in the state of Nebraska over 800 miles of line, which they deny the fact that the most valuable portion of the Union Pacific system is in the state of Nebraska? The total system is something like 5,500 miles—in this state, nearly 900 miles. The bonds of this company are all selling above par. Take that as a basis for the valuation of the property, and I find that the capitalization and bonded indebtedness of the Union Pacific railroad is, as a whole, approximately \$75,000 a mile, but in the state of Nebraska the average valuation is but \$6.000. The part of the Burlington system east of the Missouri river is more valuable than that in Nebraska, but the State Board of

Equalization returns the 2,400 miles of the B. & M. railroad that is within the state of Nebraska at \$4,500 per mile, while the market value of its capital and stock is over \$52,000 a mile.

Union Pacific Tax Returns. In Omaha, Lincoln, Hastings, Fremont and the other towns where these roads have a larger property than out through the state the state law permits these railroad companies to return on the general theory of so much a mile for right-of-way. Let me give for general information the tax returns made in Douglas county for 1901 by the Union Pacific railroad: It is hereby certified that the following is a true and correct statement of the valuation and assessment of the property of the Union Pacific Railroad Company in Douglas county for the year 1901, as determined by the Board of Equalization in pursuance of the provisions of section 49 of "An act to provide a system of revenue," approved March 1, 1879, amended February 28, 1891:

23.48 miles of railroad and telegraph line including roadbed, right-of-way, main and side tracks and turnouts, depot grounds, stocks and the mill and saw mills, pair shops, warehouses, rolling stock of all kinds and descriptions and all other personal property belonging to the corporation necessary for the construction and repair of its line of road, assessed at the rate of \$3,000 per mile. "Think of it! A return made by the Union Pacific railroad—roadbed, right-of-way, sidings, depot grounds, rolling stock, telegraph—at so much per lineal mile, the right-of-way being 100 feet wide. Yet in Douglas county the Union Pacific owns the bridge across the Missouri river, half of which is in Douglas county, the car shops, the many acres of terminal grounds in Omaha and in South Omaha—all assessed at so much per mile, the sum total in Douglas county being thirty-three miles, the roadbed and depot grounds alone in portions of the city of Omaha being valued in money \$10,000 per city lot, 66x113 feet. Think of it! A total valuation of the Union Pacific railroad in Douglas county of only \$238,000, when the bridge, the roadbed, the sidetracks, the real estate and the right-of-way is worth at least \$6,000,000! Only \$238,000—a less value than this railroad claims its depot building in Omaha cost!"

Other Glaring Inequalities. Let me enumerate some more glaring inequalities in valuation of corporate property in Douglas county. The B. & M. railroad returns a valuation of only \$77,000, yet the value of its property is worth many times that figure. The Missouri Pacific and the Belt Line return sixteen miles of right-of-way at a value of \$107,000, yet the Belt Line railroad is worth in the million. The Omaha Bridge & Terminal company returns a value of \$17,000, yet this property is worth in cash considerably over \$1,000,000. I have not had time to look into the returns of Dodge county for Fremont, but it is safe to say the returns for taxation by the railroad companies is not one-tenth of the fair value. The total return of the railroad in the city of Lincoln is only \$100,136. Is it possible that this is all the value of the railroad and terminal properties in the million-dollar city of Lincoln? Would it not be more nearly a valuation to say \$2,000,000? The revenue law specifically states that the State Board of Assessment must take

the value of each mile and then fix a general ratio. The valuation fixed by the State Board of Equalization in the western part of the state is \$2,000 per mile, in the central portion of the state about \$4,000 per mile, and in the eastern portion of the state a little more, making a total general average valuation per mile of railroad in the state of \$4,700 per mile. Not counting sidings, bridge, depot grounds, turnouts, the structural value per mile for the main track would be far in excess of this figure. It is a well known fact that under the most favorable circumstances you cannot build railroads at the present day for less than \$12,000 per mile and all trunk lines are being built now at a cost of from \$20,000 to \$30,000 per mile. Thus you will see that the valuation returned by the State Board of Equalization is not more than one-third of the structural cost value of the railroads, not allowing for side tracks, bridges, turnouts, terminal grounds; yet if that is not sufficient, the rolling stock is included in the grand total of the average value of \$4,700 per mile.

Items of rolling stock of the railroads which they have returned to the assessor comprise so many engines, so many box cars, and so on. If we take this valuation, allowing 15 or 20 per cent from the price that we can go out upon the market and buying rolling stock for, we have a value of rolling stock, according to the number of engines, box cars, etc., returned to the auditor of the state, approximately \$50,000,000. In this estimate I have valued the engines at \$5,000 each, when engines will cost anywhere from \$8,000 to \$16,000, or an average of \$12,000, and I have made the same allowance in all items of rolling stock, and yet here we have a value of approximately \$50,000,000 of the one item of rolling stock, which has been covered up by the blanket valuation of \$4,700 per mile. I am not singling out any one road. All are the same general condition of not paying their just proportion of taxes. If the law is inadequate it must be remedied; if adequate, then it should be administered according to its letter and intent.

What Should Be Done. How are we going to bring about the needed change in the law? There must be a quickening of the public conscience. It is necessary for us first to consider that it is the duty of all to pay their just dues; second, it is necessary that all must pay upon an equal basis; third, we must each one for ourselves make up our minds that if we become a member of a corporation that we will see to it that that corporation shall pay its just proportion of the public dues, and that it shall not place its hand upon the representatives of the people and prevent them from performing their duties, the duty which they swore they would uphold when they took the oath of office.

QUAINT FEATURES OF LIFE.

"Everybody who comes to Rome," says William E. Curtis in the Chicago Record-Herald, "must expect to be swindled and disappointed. There are many illusions, and you will be greatly disappointed when you approach them and they fade away. You will be swindled by shopkeepers, hackmen, peddlers and everybody that you have anything to do with, and the beggars will annoy you with their persistence like the fakirs and fower girls that follow you upon the street, but all this is a part of the experience of everybody who comes

here; only such annoyances are greater in Rome than in most other places. Begging is a profession, as in every other Italian city, and the profits are much larger, because there are more strangers to appeal to. None but inexperienced beggars ever approach a native Roman, because they know it is useless, but they save all their energy and pathos for strangers, particularly Americans and English, whom they follow with the greatest persistence."

John Bloomfield of South Portsmouth, Ky., has found cursing to be an expensive indulgence. He engaged in a wordy war with a neighbor and was taken before the local magistrate. Under a Kentucky law curses are finable at the rate of \$1 per curse. Fifteen curses were found against Mr. Bloomfield, who had to pay \$15 and "1 cent general fine."

A widow of Wellington, Kan., the other day was remarried just two weeks after his first wife's death and when the boys came to charivari him he went out and told them they ought to be ashamed of themselves for making such an uproar around a house where a funeral had been held so recently.

Henry Warren of Morristown, N. J., has gone back to Dublin, Ireland, to marry the sweetheart of his youth. When everything was ready for their wedding twenty years ago Warren's father failed in business and the son postponed the marriage until he should have cleared up his father's debts. He came to this country, has paid all the claims and is now well-to-do and the woman's faith is about to be rewarded.

The following curious advertisement recently appeared in a London paper: "Gentleman wants board-residence. Real good home, in small family. No other boarders. Being overworked, therefore subject to many annoying remarks, advertiser prefers very stout people's company. No others need write. References exchanged. Address," etc.

The White Mills correspondent of the Elizabethtown (Ky.) News contributes the following item, along with his usual batch of neighborhood news: "We have near this place a curiosity in the shape of human flesh, who is 60 years old, was in the civil war and has every dollar of his war money. He has the suit of clothes he wore the day Lee surrendered, has not slept in a bed but four nights in six years and has not had a coat on but once since 1890, and that was five years ago the 11th day of last October, when William Jennings Bryan spoke in Elizabethtown; has never been married and was never known to wait on but one girl, and that was over forty years ago; he was never known to ride a saddle or go to church. He is a man in good circumstances, neighborly and honest. If there is another such curiosity this side of Cuba, will someone please give me his name?"

Strain Too Great

- The hustle and worry of business men— The hard work and stooping of workmen— The women's household cares Tax the kidneys—make them sick. The strain is too great— The delicate "little filters" give out.

Doan's Kidney Pills

Relieve overworked kidneys, Stimulate their action—make them healthy— Cure backache—Diabetes— And all ills of Bladder and Kidneys. Endorsed by Omaha people. Mrs. David Gorham, of 611 N. 11th street, says: "You can imagine my name as an endorser of Doan's Kidney Pills. I had kidney complaint for about three years and tried doctors and medicine, but nothing seemed to do me much good. Backache, headache and dizziness bothered me constantly. When I procured Doan's Kidney Pills at Kuhn & Co's drug store I was so weak I could not do anything. Their use brought me relief in a short time. Any of my neighbors can vouch for the great good Doan's Kidney Pills did me."