# TRUE VALUE IDEAL

### This Is Indiana's Ambition in Levying Taxes.

### IT HAS NOT BEEN ATTAINED

**Working of Tax Reform in Indiana—Present System Is a Revenue Producer.**

Correspondence of The Journal.

Indianapolis, Ind., Feb. 10.—The state board of tax commissioners and the county assessors of Indiana have just closed their fifth annual convention in this city. The burden of all the addresses and discussions was "True cash value." No sympathy was shown for any recommendations of a 60, an 80 of a 90 per cent basis. The answer to all suggestions of that sort was: "Assess at the true cash value." In case a committee of the assessors brought in a report in favor of a per cent basis, the report was amended to read "true cash value." That is the ideal Indiana is trying to attain. While Indiana boasts—and with much reason—of having the best tax laws in the United States, she realizes that the ideal of true cash value is yet far from realization.

The conference convention is of course advisory. It has no legal authority to fix valuations. The purpose is to secure uniformity of valuation of the same kinds of property in all parts of the state, to create enthusiasm for the true cash value ideal, to brace up the assessors, to inform them of their powers and of new tax laws. The conference convention has proved to be an immense help in the direction of enforcing the law. The first conference was held on invitation of the state board of tax commissioners. The ninety-two county assessors bore their own expenses or took their chances on having the county commissioners pay them until the conference of 1901. The legislature which met just before this conference recognized the value of the conferences by providing that the county assessors should be paid for attendance thereafter out of the county treasuries.

**To Secure Uniformity.**

The governor, who is president of the state board of tax commissioners, usually presides at the conferences. The state auditor, secretary of state and two state tax commisisoners, who with the governor, compose the state board of tax commissioners, are also present and often read papers and take part in the discussions. The attorney general is always present to answer the thousand and one questions ninety-two assessors can put in a question box. Committees are appointed on various classes of property. They agree on what they believe to be the true cash value of a milch cow or a note bearing 6 per cent interest and report to the convention. Naturally the committee on distilleries is composed of assessors of counties in which there are distilleries, while the committee on pipe lines is composed of assessors from the natural gas and oil counties. The purpose of all this is to secure uniformity in valuation, to prevent a state of affairs in which a man in one county pays taxes on 90 per cent of the face value of a note and a man in the adjoining county pays 95 or 100 per cent. The county assessor is expected to return home and impress the results of the conference on the township assessors of his county.

**System Not Perfect.**

Despite the good repute of Indiana tax laws, the system is far from perfect. W. H. Hart, auditor of state and member of the state board of tax commissioners, is of the opinion that Indiana real estate is assessed at from 60 to 70 per cent of its true cash value. A comparison of real estate transfers and tax duplicates proves that Mr. Hart's estimate is high enough Often land is sold for twice its assessed value.

In Indiana real estate is appraised every four years. The last appraisement was in 1899. That appraisement stands until next year when, the state auditor predicts there will be a great increase in the total assessed value. The railroads, in begging the state tax board to reduce their assessments, have for two or three years argued that they are assessed out of proportion to real estate. The state tax board seems to think there is truth in their appeal. In 1900 the total assessed value of railroad property was less than in 1899.

**The Law.**

What is known as the Indiana tax law was enacted in 1891. It is not greatly different from the old law except in the assessment of corporations. It gave the state board of tax commissioners original jurisdiction in assessing railroad property, the values being distributed to the counties in proportion to mileage. Under the operation of this law the first year, railroad assessments jumped up over 150 per cent. In 1890 the total assessed value of railroad property was $66,206,295, while in 1891 it was $161,039,169. The total of all property increased about 50 per cent. The following table shows immediate effect of the law of 1891 on values:

**Increased Assessments.**

| Kinds of Property. | 1890. | 1891. | Increase. |
|---|---|---|---|
| Value of lands .... | $308,173,414 | $450,186,112 | $142,012,648 |
| Value of improvements on lands .... | 69,102,918 | 79,351,475 | 10,242,557 |
| Value of lands and improvements ... | 377,276,332 | 529,537,587 | 152,261,255 |
| Value of lots ...... | 76,585,557 | 140,902,050 | 64,316,493 |
| Value of improvements on lots ...... | 98,591,500 | 128,160,686 | 29,569,186 |
| Value of lots and improvements ... | 176,661,412 | 269,062,736 | 92,401,324 |
| Value of personal property . | 236,831,676 | 293,745,534 | 59,913,858 |
| Value of railroad property.. | 66,206,295 | 161,039,169 | 94,832,874 |
| Value of telegraph property.. | 698,672 | 1,871,012 | 1,172,340 |
| Totals .. | $857,674,387 | $1,255,256,038 | $397,581,651 |

A 12-cent (on the $100) levy under the last year of the old law raised $1,049,209.14, while the same levy under the first year of the new law (1891) would have raised $1,506,307.24. The levy for 1901 of 12 cents for state and 6 cents for benevolent institutions yielded $2,259,460.86. The state auditor's report of 1892 says of the change which followed the enactment of the law of 1891:

"Instead of an annual deficit of half a million dollars under the old regime, we now have a net surplus of that amount. Instead of borrowing money to pay interest on the public debt, as was done under the old order of things, we now provide for our interest and have a handsome surplus besides."

**Taxation Agitation.**

Taxation was a subject of wide agitation in 1891. Everybody was talking it. Assessors entered homes to examine household goods. They were probably more diligent then owing to the agitation for true cash values than they have been since.

**Personal Property**

It is undoubtedly true that the assessed value of personal property has not increased, in accordance with the actual increase in value in Indiana in the last ten years. So clever is the tax-dodger in dealing with personal property that State Auditor Hart predicts that personal property tax will have to be dispensed with entirely some day and revenues be raised from an income tax, franchise tax and tax on real estate.

**State Tax Rate Increases.**

When Indiana passed the tax law in 1891, and increased assessed values about 50 per cent, the state levies were not reduced, but were increased. The state revenue levy was allowed to remain at 12 cents on the $100. The state school revenue levy was reduced from 16 to 13½, but a levy of 6 cents for the benevolent institution funds and 3 cents for the state debt sinking fund was provided, and in 1891 and 1892 there was a 5 cent levy to pay for the new capital building So in 1891 for state purposes the people paid 39½ cents on each $100, while in 1890 they paid but 28 cents. The state school revenue of 16 cents in 1890 and 13½ in 1891 was distributed among the counties for the common schools and is often not counted as a part of the levy for state expenses. The increased levy as well as the increased valuation of property brought sacks of money into the state treasury and Indiana soon began to pay running expenses as well as bonded debts created previous to 1891. The total state levy was reduced 8 cents in 1893, which was still further reduced 3½ cents in 1895. In 1897 the educational institution levy of 1 2-3 cents was made, the total levy being then 29 2-3, and it has so remained since that time. Indiana is still paying on her bonded debt, and anticipates payment wherever she has options. The sinking fund levy of 3 cents brings in about $400,000 a year and this must be applied on the bonded debt. Within the next four years Indiana will pay off all the debt that can be paid if appropriations are normal, for there is an excess each year from the general fund. The total receipts of the state government for the fiscal year ending Oct. 31, 1901, were $7,358,140.84, while the total expenditures were $7,118,459.38. The total state debt at the close of the fiscal year Oct. 31, 1901, was $4,204,615.12, while one year previously it was $4,704,615.12, showing a payment in one year of $500,000 of the debt as well as the $141,075 annual interest.

**Total Levy.**

The average levy of counties for all purposes, including the state levy, is now $1.46 on the $100. After the 1891 tax law was passed levies were reduced in some counties while in others they were left at the same figure and the revenue was spent either on public improvements or in the payment of county debts. The tax law of 1891, as amended in 1893 and at almost every session of the legislature since that time, is in great favor in Indiana. The corporations fought it without success through all the courts and there is a general inclination to abide by it. The following table shows the valuations of property in Indiana from 1878 to 1900, inclusive:

| YEAR. | True Value of Lands & Imp. | True Value of Lots and Imp. | True Value of Personal Prop. | True Value of Railroad Prop. | Tot'l True Value of Taxables. |
|---|---|---|---|---|---|
| 1878 ........ | $463,384,595 | $175,442,850 | $198,333,157 | $37,629,614 | $874,921,062 |
| 1879 ........ | 468,988,038 | 177,849,725 | 208,585,821 | 38,019,926 | 883,443,410 |
| 1880 ........ | 389,531,809 | 144,930,565 | 192,382,202 | 38,442,941 | 764,287,517 |
| 1881 ........ | 393,013,400 | 148,811,714 | 220,858,791 | 43,336,140 | 804,019,935 |
| 1882 ........ | 396,714,138 | 146,713,304 | 213,889,962 | 47,885,398 | 804,910,267 |
| 1883 ........ | 396,330,204 | 150,997,233 | 212,761,052 | 53,480,932 | 920,569,421 |
| 1884 ........ | 407,127,813 | 158,772,441 | 218,391,019 | 55,057,687 | 839,348,960 |
| 1885 ........ | 404,527,879 | 161,994,102 | 217,004,098 | 64,983,513 | 837,770,099 |
| 1886 ........ | 379,904,030 | 152,191,516 | 221,730,233 | 65,244,820 | 809,466,401 |
| 1887 ........ | 381,638,736 | 153,686,049 | 224,399,516 | 61,314,078 | 821,473,364 |
| 1888 ........ | 374,383,865 | 164,843,321 | 227,263,502 | 64,211,717 | 831,287,363 |
| 1889 ........ | 373,273,889 | 171,980,268 | 234,413,787 | 63,134,933 | 842,016,406 |
| 1890 ........ | 377,276,332 | 176,661,412 | 236,831,076 | 66,206,295 | 852,673,038 |
| 1891 ........ | 529,537,587 | 269,062,736 | 293,745,534 | 161,039,169 | 1,255,256,038 |
| 1892 ........ | 531,097,868 | 277,769,102 | 295,914,156 | 160,970,108 | 1,267,438,065 |
| 1893 ........ | 638,603,179 | 294,690,473 | 304,581,768 | 159,376,050 | 1,302,310,270 |
| 1894 ........ | 640,676,155 | 302,705,445 | 291,085,815 | 157,125,035 | 1,295,106,415 |
| 1895 ........ | 536,087,899 | 299,904,550 | 288,381,711 | 156,469,578 | 1,286,050,531 |
| 1896 ........ | 535,745,991 | 309,014,124 | 287,091,096 | 154,836,265 | 1,292,641,177 |
| 1897 ........ | 538,914,527 | 313,736,253 | 282,082,113 | 154,825,758 | 1,295,965,056 |
| 1898 ........ | 537,760,641 | 319,866,115 | 295,032,580 | 153,659,348 | 1,311,508,008 |
| 1899 ........ | 536,706,057 | 322,023,368 | 318,942,386 | 152,938,059 | 1,335,746,698 |
| 1900 ........ | 540,754,275 | 325,984,047 | 332,857,739 | 153,669,120 | 1,360,445,139 |

# WOODS OF THE WEST

### Government Treatise on the Forest Reserves.

### PINES OF THE NORTH STAR STATE

**Instructive Figures Dug Up Regarding the Lewis and Clark Reserve of Montana.**

*From The Journal Bureau, Room 45, Post Building, Washington.*

Washington, Feb. 12.—The part of the twenty-first annual report of the United States geological survey dealing with forest reserves, edited by Henry Gannett, geographer, is now passing through the press. The areas of all the reserves amount to 70,647 square miles, and these (thirty-seven in number) lie in Washington, Oregon, California, Montana, Wyoming, Utah, Colorado, New Mexico and Arizona, three of them lying also partly in Idaho and South Dakota.

The reserves treated of in this report are the Lewis and Clark forest reserve, 4,572 square miles, of Montana; the Mount Ranier forest reserve, 1,655 square miles, and the Olympic forest reserve, 3,006 square miles, of Washington; the Ashland forest reserve, 290 square miles, and the southern part of the Cascade range forest reserve, of Oregon; the Lake Tahoe, 213 square miles, and the Stanislaus, 1,080 square miles, forest reserves of California. There are included also a classification according to timber of lands in the Yosemite, the Sonora and other quadrangles; a detailed description by township and range of the woodlands of Indian Territory; and a discussion of timber conditions of the pine region of Minnesota. These reports are of interest to the botanist as well as to the general public.

**Lewis and Clark Reserve.**

Lying south and west of the Blackfoot Indian reservation, east of Flathead lake and of the Flathead Indian reservation, in Montana, the Lewis and Clark forest reserve, of 4,572 square miles, or 2,926,000 acres, as described by H. B. Ayres, occupies the whole breadth of the Rocky mountains, excepting the northwestern slope of Mission Ridge, the summit of which forms the greater part of the western boundary of the reserve. The entire reserve is mountainous, having sharp north and south ranges and narrow valleys. The principal peaks are over 9,000 feet, and the main valleys over 3,000 feet in altitude. The reserve is drained by affluents of the Missouri river on the east, of the Flathead on the north, and of the Blackfoot on the south. Limestone, said to be of good quality for building stone, is the characteristic rock; igneous rocks bearing traces of copper occur; cretaceous rocks form the eastern foothills; tertiary coal-bearing rocks are found in the lower portion of the valley of the South Fork of Flathead river, which produce lignite coal; quartz is nowhere abundant.

There is no mining within the limits of the reserve, and very few mineral discoveries have been made. Usually the soil is shallow, and above 6,000 feet the surface is washed bare of soil. Except about ninety square miles along Birch Creek in the northeastern corner, there is no strictly agricultural land in the reserve, and the scattered areas of grass land amount in all to only about 200 square miles.

**But Lightly Timbered.**

In general the area is lightly timbered, less than 1,000 feet per acre for the whole reserve; about 2,000 feet per acre of merchantable timbered forest. Much land lies far above timber line; much land has been burned over, and restocking, in various stages, is going on. The stand of timber is estimated by Mr. Ayres at 2,664,360,000 feet B. M., of merchantable quality, and 11,569,000 cords of fire-wood. He estimates also that 1,178,000 cords of fire-killed timber is still standing, and that 1,420 square miles, about one-third of the reserve, has been recently and severely burned.

The forest is, in the main, open, with little underbrush but much fallen timber. Nearly one-half of the timber is larch, one-fourth red fir, and one-fourth yellow pine, spruce, lodgepole pine, and western white pine. Severe burns are commonly followed by a growth of lodgepole pine. During the summer of 1899 three small lumber mills were operating within the reserve. Mr. Ayres emphasized the need for proper management and cutting of the forest. He also notes the abundance of trout in the streams and the presence of large game in the center of the reserve. Thirty-one plates illustrate the various aspects of the reserve.

**Minnesota Pine Region.**

H. B. Ayres contributes also the discussion of the timber conditions of the pine region of Minnesota. These pine lands, as shown by the earlier surveys, extended to the state line on the north and east; southward they merged into the hardwood "park region" along the southern lines of Pine and Kanabec counties; thence westward and irregular border passed near Milaca, Little Falls and Wadena to Frazee City, and northward to the western extremities of Red Lake and Lake of the Woods. The total areas of the pine forest are given by Mr. Ayres as having been 32,192 square miles, of which 12,654 square miles have been cut over. Of the twelve trees used for timber only three, white pine, Norway pine and burr oak, have been of commercial importance. White pine, by reason of climate and fires, has often been able to establish itself on the best of the land in successful competition with other species, variety being one prominent feature of the Minnesota pine forest.

Mr. Ayres found both county records and the reports of lumbermen and pine land owners unsatisfactory and even misleading, but, from data collected in part by correspondence, in part by personal visits and supplemented by his own knowledge of the region, he estimates the approximate amount of forest material left in the pine region at 16,009,000,000 feet B. M. of white and Norway pine as compared with over 20,666,000,000 feet B. M. of the same timber estimated by the Minnesota chief fire warden in the year 1896. He suggests that the township assessors might collect such data, and then the estimates could be revised with each assessment.

**Fire Losses.**

Mr. Ayres thinks that for hundreds of years fires have been a prominent factor in the history of these old woods, and that especially the agents of the Hudson Bay company and of the American Fur company have been responsible for immense loss. As to recent loss, he refers particularly to the great fires of 1840, 1860, 1878 and 1894 as very destructive. Most of the old burns are restored with aspen and birch instead of pine. In fourteen townships there has been a known loss of 836,000,000 feet, worth on the stump $3,344,000, or an average of some $240,000 to each township. The known areas burned over, killing the timber before cutting, amount to about 4,760 square miles—a fraction of the whole burned area. Fire-swept land yields nothing; fairly stocked land yields about 10,000 feet per acre; about 100 years are required to produce a crop of 10,000 feet per acre; such is the loss from fire.

A well constructed map shows in great detail the timber supply of the pine forest area of Minnesota.

—W. W. Jermane.

# Sketches Among Iowa Lawmakers

SENATOR W. F. HARRIMAN, Hampton, Iowa, Forty-third District. BEN T. SALINGER, Court Reporter. LIEUT. GOV. JOHN HERRIOTT.

## PEARSON OUT

**"Heretical" Chicago Professor Resigns His Chair.**

Chicago, Feb. 12.—Professor Charles W. Pearson, whose recent utterances against the infallibility of the Bible occasioned wide comment in Methodist church circles, to-day resigned as professor of English literature at Northwestern university. The resignation, it is stated, was voluntary.

## SPANISH UNREST

**Renewed Conflicts Between Populace and Police.**

Madrid, Feb. 12.—There have been renewals of disturbances in several towns. At St. Sebastian crowds of people stoned the police and the latter charged several times. A score of persons were wounded. In Barcelona the strikers and workers have had several conflicts. Shots were exchanged and a number of people were wounded.

# PLEASED WITH 'MAC'

### North Dakotans Satisfied He Held His Own With Tillman.

### NEW STORY AS TO HANSBROUGH

**His Paper Makes Light of the Alleged Candidacy of Judge Cowan.**

Special to The Journal.

Bismarck, N. D., Feb. 12.—North Dakotans are reading with interest the congressional record containing the recent forensic encounter between Senator McCumber of this state and Senator Tillman of South Carolina regarding the Noyes-McKenzie matter. It is especially interesting as being one of the first appearances of Senator McCumber on the floor of the senate as a debater, and it is the consensus that he acquitted himself creditably.

McCumber has reason to feel grateful to McKenzie, for it was in the fight made by McKenzie against Johnson that McCumber found his opportunity to gain a seat in the United States senate, and when McKenzie found it was not possible to elect Little in the battle of three years ago he turned Little's strength to McCumber and elected him over Marshall, who was the strongest candidate of the field forces aside from Little. McKenzie did not like the attitude of Marshall toward Little, and his refusal to go into an agreement whereby the one having the greatest strength should receive the votes of the other made McCumber's election possible. Both McCumber and Hansbrough have reason to be grateful to McKenzie for aid given them in their fights for the senate, and both appear to have been loyal to him in the Nome battles before congress and in the courts. The recent federal appointments that have been made in the state indicate that McKenzie has lost none of his influence in politics.

Senator Hansbrough's paper, the Devils Lake Inter-Ocean, shows a few opening signs of the political battle, by paying respects to his enemies, who are accused of various discreditable tricks to undermine the Devils Lake senator. One of the recent actions of the opposition is reported to have been the inspiring of an article stating that the senator's daughter had eloped at Washington, and in connection with this was a rather sensational article regarding her return and subsequent forgivness by the senator. Other papers had the same article, in which it was stated that the woman was the senator's niece.

Residents of the state knew that Hansbrough had no daughter, but the story about the niece was generally republished through the state and credited. The Inter-Ocean says that not only was the woman not the senator's niece, but that he had no knowledge of her whatever, the inference being that the story was woven out of whole cloth. The article appears to have originated with the Washington Post, and how the confusion of relationships arose is not known.

The Inter-Ocean appears to make light of the rumors that Cowan will be a candidate for the senate, and does not attach much importance to his chances if he does become a candidate. There are various reports concerning Cowan's candidacy. The constitution of the state says a judge shall not be a candidate for any office for the term for which he is elected, but if Cowan should be elected to the senate it is extremely doubtful if the United States senate would refuse to accept his certificate of election. Cowan's presence in the race, however, would undoubtedly be embarrassing to Hansbrough for the reason that he would divide honors with the senator in many legislative districts where Hansbrough would otherwise look for undivided strength. For this reason more than any other does interest attach to the reports that Cowan will be a candidate for the place.

It seems to be the general opinion that McKenzie has a well-founded grievance against the California court that sentenced him to jail for contempt, and it would be in no wise strange if he should desire the weight of that decision balanced by a finding by the attorney general exonerating Judge Noyes from the charges brought against him. There are also some matters of political interest pending in Washington which are being watched by the state in general. McKenzie is generally credited with having the "say" in the Bismarck postoffice matter, and upon his determination in this case will rest largely the selection of a candidate to succeed Mrs. Patterson, or whether she will succeed herself. Patterson would probably accept the reappointment of his wife as an olive branch, and come in and be good thereafter. On the other hand, there is a large and influential element of the party on the slope that will leave nothing undone to defeat Mrs. Patterson's reappointment, and that will feed fat an ancient grudge if the reappointment is made.

## MILLERS ORGANIZING

**They Meet in Chicago to Form a National Body.**

Chicago, Feb. 12.—Millers from all over the United States gathered to-day at the Great Northern hotel to organize a national body. With the subject of reciprocity before congress they propose, it is stated, to so combine that one man or a committee of a few can watch their interests. To-day's gathering was preliminary.

## GERMAN TARIFF

**Committee Overrules the Government Once More.**

Berlin, Feb. 12.—The tariff committee again overruling the government to-day and in spite of the ministerial members of the committee adopted a radical motion abrogating all communal dues on cattle, meat, corn and their products, with the exception of brewing malt, from April 1, when the law becomes effective.

**Fuller Tackled a Corn Shredder.**

Special to The Journal.

Jamestown, N. D., Feb. 12.—Ex-Senator Bailey Fuller had his arm badly injured yesterday while looking after the working of a corn shredder on his farm near this city. No serious results are expected, however.—A case of smallpox has appeared in Corinne township, in the family of Robert Walker, and quarantine has been established.

**Mason City to Have a Track.**

Special to The Journal.

Mason City, Iowa, Feb. 12.—It is probable a stock company, now in course of organization, will be incorporated and will build in this city a half-mile racing track. The principal promoters are J. E. Moore, N. C. Kotchell, Cliff Baker, Sime Keeney, C. B. Savage and Charles Smith. As soon as the track is completed, Mason City will enter the circuit of the Cedar Valley Racing Association, arrangements having already been completed.


# THE NEW STORE

**Never Fear** a disappointment in this "different" store. Hopes are realized, and more---always. Mail orders filled.

**EVANS, MUNZER, PICKERING & CO.**

**Dress Goods**

**Paris Pattern Dresses**—About 150 swell imported patterns, velvet Broche, Silk Matelasse, Barre Souffle, Crepe Novelties (silk warp), etc, Very finest qualities, usual prices $3 to $8 the yard, to close Thursday, your choice **98c**

**Linings**

**Spun Glass**, Silk Percalines, Crystalines, Silk Cloths, etc., all finest 15c to 25c yard linings, black and colors; 2 to 11 yard lengths. Thursday .................. **7½c**

**Flowers**

Fresh cut Carnations, pink, white and red, worth 60c doz.. **35c**

**Linens, White Goods**

**Bleached Muslin**—3200 yards, mill ends of Fruit of the Loom, Lonsdale, Pride of the West, Fern and other best makes, worth to 15c yd....... **6½c**

**Madras Cloths and Hopsackings**—Very fashionable fabrics for ladies' Shirt Waists, worth to 25c yard, Thursday only.............. **10c**

**Table Damask**—2 yards wide, extra heavy full bleached, handsome designs, usual price 69c yd.. **50c**

**Wash Goods**

**Zephyr Ginghams**—Extensive variety of latest styles and colors, spring 1902; plain and corded effects; usual 12½c and 15c quality........... **9c**

**Silk Embroidered Madras**—Very handsome spring fabrics, in new and dainty waist styles; for Thursday, yard..................... **39c**

**Draperies**

**Yard wide White Curtain Swiss**—Manufacturer's short length, 2 to 10 yard lengths.................. **6c**

**Corset Day, Thursday**

500 genuine P. D., G. D., J. B., R. & G. and American Lady, black and colors—straight fronts, long, medium and short, worth to $3.50, at.. **98c**

**Muslin Underwear Special**

Gowns, Skirts, Chemise, Drawers and Corset Covers, good materials, fine lace and embroidery trimmed, worth to $1, choice .......... **49c**

**Drugs and Prescriptions**

CUT PRICES.

Little Liver Pills, 25c size, at...... **5c**

Dressing Combs, 8 and 10-inch, 10c and 15c values, at.......... **5c**

Box fine Face Powder, worth 25c, at..................... **3c**

Lundborg's Perfumes, at, per oz.. **19c**

**Three Days More** to Close Out the Colonial Shoe Stock

Regardless of former low prices and values. Every pair must go in the three days.

*See Our Tables of Shoe Bargains.* *Nothing Ever Like It.*

Women's High Grade Shoes; many styles; every size, worth $1.50, $2.00, $2.50 and $3.00; go at ..... **73c**

Women's Felt House Slippers, every size; worth 75c, at **15c**

Women's $2, $2.50 and $3.00 Shoes; forty styles; go at ................ **$1.49**

Women's $3.50 and $4.00 Shoes, with wide extension soles and patent tips, go at ....... **$1.98**

Children's Kid Shoes, sizes 6 to 11 and 11½ to 2, worth to $1.50, go at ..................... **49c**

Women's Storm Rubbers and Overshoes go at......... **15c**

Women's Felt Shoes, lace and button, worth $1.50, go at .................... **69c**

Women's Fine Kid Shoes, lace and button, kid and patent tip, worth to $2, at ............ **98c**

Children's Kid Shoes—Sizes to 11; worth to $1.25. Go at.................... **29c**

**Hardware and Crockery**

**Toilet Paper**—Regular 5c packages, 9 packages for..... **25c**

**Sad Irons**—(Mrs. Potts), set of three, stand and handles. Worth 98c, for ................... **75c**

**Water Set**—Crystal glass, with tray. Worth 98c, special ... **69c**

**Underwear**

Ladies' heavy cotton fleeced Vests and Pants. Worth 35c. **12c**

**Men's Department**

Odds and ends Men's Shirts. Worth to $1............... **25c**

**Notions**

The Canfield Shield, their 25c quality, our guarantee with every pair, at.................... **10c**

**Laces and Veilings**

Veiling Remnants in black, white and colors, worth 25c yd.. **15c**

100 styles of 10c print torchons and val laces, up to 3 inches wide.. **5c**

**Ribbons**

No. 2 satin back Velvet Ribbon, in black and colors, selling at 7c yard, to close per piece of 10 yards, bolt..................... **33c**

**Hosiery**

Ladies' Imported, full regular made Hose, black, tan and fancies; worth 25c.................. **9c**

Our Infants' Cashmere Wool Hose, with silk heel and toe, in blue, pink, red, tan, white and black; the regular 25c kind........... **12c**

**Raglans and Suits**

Ladies' Raglans, with triple shoulder cape, made of all wool cravenett cloth. Worth $15.00, for............... **$10.50**

Ladies' man tailored all wool Basket Cloth Suits, made in the latest styles. Special for Thursday............... **$10.50**

500 ladies' hair lined striped Walking Skirts. Worth $4.50 ............... **$1.39**

**Silks**

**Grenadines**—Strictly all silk, 24 inches wide, black and a few choice colors, neat designs, made to sell for $1 a yd, Thursday ........... **39c**

**Basement**

**Apron Ginghams**—Best quality Apron Ginghams, all the best checks and colors. Every day 7c yard kind **4½c**

**Percales** — 36-inch Percales, choice new dark and light styles, worth 12½c **7½c**

**Photo Dept.**

Regular $3.00 panels platina until Saturday only, per dozen................ **$1.65**

Regular $4 Cabinets for....... **$3.00**

$2.00 photos, ½ cabinet, only... **$1.50**

**Valentines Valentines**

A perfect clean-up of the finest assortment ever shown in the Northwest. 15c lace Valentines here at......... **7c**

**Jewelry, Silverware**

Fancy patterns, large size Berry Spoons, Cold Meat Forks, Butter Knives, Sugar Shells, childs' sets, knife, fork and spoon, choice............ **25c**

Bag Tops, oval or square, plain or fancy, silver gray or oxydized, values 75c and $1.00, choice.. **48c**

**Hat Pins**—Beautiful new Hat Pins, entirely new shape, new enamels and new jeweling; most artistic effects; values $1.00. Choice....... **48c**

Stem-wind and set Nickel Watches ................ **90c**

**Dressing Sacques**

Manufacturers' sale—see them, wool Eiderdown and Flannel, plain and fancy colors, worth to $1.25, choice **69c** and ............ **49c**

**Great Petticoat Sale**

**Manufacturer's Closing Sale**—Fine Moreens, "am I" Silks and Mercerized, deep plaiting, double flounce, ruffles and ruche, black and colors, worth to $4, choice.. **$1.98**

**Yarns Yarns**

Best in the world, Fleisher's, Utopia and Homestead floss and Germantawn, black and colors, per skein........................ **8c**

**Embroideries**

One dozen styles, wide cambric Skirt Flouncings. Worth 35c. **19c**

**Handkerchiefs**

Ladies' unlaundered Initial Convent Handkerchiefs, hand embroidered, Per half dozen **$1.00**



# The Steinway Piano

The individuality of tone in the Steinway Piano has been recognized and admired by the world's famous artists and leading musicians of this generation. This artistic excellence is not a matter of chance, perfection is not achieved that way, certain well defined rules in construction and treatment are scrupulously followed. To do this increases the cost of production, but insures artistic effect. To save in cost means to sacrifice in effect.

It follows that the highest artistic merit is absolutely impossible of attainment in the cheap or medium-priced Piano. The **"STEINWAY TONE"** is the logical result of highest possible skill and utmost care in construction. When you pay for a Steinway you pay for quality achieved by no other manufacturer.

For nearly thirty years we have represented these famous Pianos in the West.

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