

FAVORS A TAX ON INCOMES.

One of the Addresses at the Assessors' Convention.

Changes in the Law Recommended to the Incoming Legislature.

The State Convention of County Assessors reassembled at 9 o'clock yesterday morning and at once went into Committee of the Whole pending the action of the Revision Committee, which was not ready to report.

The committee continued in its labor of considering the revenue laws by section. Controller Colgan was present and assisted in the deliberations of the body.

Everything went along smoothly until the Revision Committee, in the words of its Secretary, struck a "snag" in Section 3831, which provides that the Auditor shall demand of the Assessor all personal taxes remaining uncollected.

The "snag" seemed to be in the last part of the section, which reads: "If, at the expiration of said time, the Assessor has not settled for and paid said amount or amounts into the treasury as aforesaid, the District Attorney must commence an action in the proper court against the Assessor and his bondsmen for the recovery of said amount or amounts so remaining uncollected; and upon the trial of such action no defense shall be admissible, except that the assessment or assessments are illegal, invalid or void."

A resolution had been presented to the Revision Committee which would, if it became a law, virtually repeal the section, and it met with the approval of many of the Assessors present. The officers assembled protested against the section, which in case personal property taxes remained unpaid, provided that the Assessor should make good the amount, without a chance to make a defense in the courts.

Controller Colgan suggested that the committee recommend that the section be repealed instead of substituting a resolution which meant repeal. Acting upon the hint, a motion to that effect was made.

Mr. Beamer of the State Board of Equalization was called on for an expression of his views and said the section should remain as it stood. If the section was repealed no responsibility rested anywhere. He contended that the Assessor certainly knew whether the tax could be collected. Assessors often squirmed and said, "How am I to collect Sam Jones' tax? Am I to sue him out? And as long as Sam Jones wasn't sold out he would not pay the tax." The responsibility should rest somewhere, and where if not with the Assessor.

This was particularly applicable in large cities where evasions would be made by the wealthy. Thousands of dollars each year unless the Assessor were held responsible for the collection of assessments made by him. Barham of Tehama took the same view of the matter as Mr. Beamer. He said the Legislature was composed of shrewd fellows, who would say: "This won't do, old boys, while you are pinning the other fellow down, we propose to pin you down." Mr. Barham said that Mr. Siebe of San Francisco was in favor of allowing the section to stand if the Assessor were allowed to make a proper defense in court.

King of San Luis Obispo thought the section should be amended so as to allow the Assessors to make a defense in court. The spirit of the law, he contended, did not demand impossibilities, and if the Assessor were allowed to go into court and show that it was impossible to make the collection the section would be excellent. He suggested that the committee recommend that the words "and upon the trial of such action no defense shall be admissible, except that the assessment or assessments are illegal, invalid or void," be stricken out.

Controller Colgan produced a tabulated statement showing that only ten Assessors in the State had failed to collect every dollar of personal property tax assessed.

Mr. Beamer thought the point taken did not guarantee tampering with the section. It might work a little hardship sometimes, but where there was personal property it could certainly be seized and sold.

Nunaf of Calaveras, who had given \$1,500 for the privilege of assessing the property of the people residing in Calaveras County, took a stand with Mr. Beamer, as did also Mr. Spencer of El Dorado County.

The question being upon the repeal of the section, it was lost by a viva voce vote.

Spitzer of Santa Clara said when he failed to make a collection he had merely turned up the assessment and thus settled the matter. He never returned uncollected assessments.

Morehouse of the State Board of Equalization asked why he did so. It was not the duty, he said, of the District Attorney to prosecute the delinquent, but the Assessor who had failed in the collection. The section was all right and should stand.

Mattison of Santa Cruz offered a resolution to the effect that the section be referred to the Revision Committee, with the recommendation that an amendment be recommended to the convention, allowing the Assessor to make a proper defense before the court, and that the time for making final settlement with the Auditor be extended from the first Monday in July to the first Monday in October.

There was strong opposition to extending the time, and Nunan moved an amendment to strike out the extension of time. The amendment was carried.

Berkey of Sacramento protested against changing the law. He had no fear of being obliged to pay any uncollected personal tax in Sacramento County, as he could collect every dollar.

The question being on the resolution of Mattison, it was refused adoption, and the Revision Committee was so notified.

Section 2858, fixing the time when the Assessor shall return the poll-tax roll to the Auditor, came up for discussion but the section was lost sight of by the proposition to assess possessory rights being sprung.

Laying aside the right of the State to assess possessory rights, it was contended that the tax could not be collected, although the law compelled Assessors to levy such assessments. A possessory right was merely given to individuals by the United States to occupy certain property, such as mining claims or homesteads, and while there was no doubt a value, it was indistinct and undefinable. Very often in mining claims there was no personal property, and the case of homesteads belonged to the Government until a patent was issued for the same, and as the cabin was of no value, the assessment would necessarily be null.

It was further contended that an attachment upon the personal property on a homestead or a mining claim would be in violation of the contract between the individual and the Government, and as such the value of the possessory right was not taxable by the State.

It was concluded to take up the matter later.

The hour of noon having arrived, the question laid before the Board of Equalization concerning the assessment of fences along railroads and snowsheds protecting the same was taken up, and Mr. Beamer stated that he was ready to report. He declared that it was no more the duty of the board to assess the fences along the track than it had to assess railroad depots or the railroad shops of this city. As to snowsheds, he believed the board did assess the snowsheds, and had an entire right to do so.

Mr. Colgan suggested that the Secretary of the State Board of Equalization be requested to bring in the records of the board touching the question, which would settle the matter.

Mr. Beamer said he had talked with every member of the board, and they were a unit that the board had no more right to assess fences than railroad lands or ferryboats. The board had not the shadow of a right to assess fences.

The reply of Mr. Beamer was satisfactory to the committee, and at 12:10 p. m. a recess was taken until 1 o'clock.

AFTERNOON SESSION. Vincent of Fresno moved that the committee recommend that the word "fraudulently" be stricken out of Section 429 of the Penal Code. The section states that "Every person who unlawfully refuses, upon demand, to give any County Assessor a list of his property subject to taxation, or to swear to such list, or who gives a false name, or fraudulently refuses to give his true name to any Assessor, who demands in the discharge of the duties of the office, is guilty of a misdemeanor."

Vincent explained that in his county many men had refused to give their names to the Poll-tax Collector on the ground that the tax had already been paid. In these cases there were evidently no intentions of fraud, but the law was evaded nevertheless.

The resolution recommending that the word be stricken out was adopted.

Gibson of Tulare offered a resolution recommending the Legislature to draft a constitutional amendment to go before the people, exempting personal property to the value of \$250 or less from taxation.

Mattison of Santa Cruz opposed the resolution, stating that it would lead to endless confusion and cause indiscriminate swearing that property was less than \$250 in value.

Spitzer of Santa Clara thought the section should not be tampered with.

PROFESSOR PLEHN'S ADDRESS. Professor Carl Plehn of the University of California, who was present, was at this point asked to address the convention.

He said he had been present to hear rather than talk, and had learned a great deal about the revenue laws that he had been unable to learn from any other source. His study of finance had in the past been almost entirely theoretical, but a comparison of the methods of taxation between this and other countries would, he thought, be interesting.

The general property tax, he said, was the most to be found anywhere. The assumption of our system of taxation was that every man should pay according to the benefit he received, and that that benefit was exactly commensurate with the property he owned. Under that system a man might come to California, rent a set of rooms and carry on a profession probably worth \$10,000 a year. He was no doubt receiving this benefit from the Government, yet beyond a paltry poll-tax he paid no taxes.

In Germany the system of taxation is such that each citizen shall contribute according to his ability to pay, and not according to the property he may chance to own.

A citizen, then, ought to contribute for the benefits he derives as corresponds with his ability to pay. There are means of measuring ability much easier than to measure benefits. It is readily understood that a man with a regular, regular income from invested capital, which probably costs him no worry, has more ability to pay than a citizen who is dependent only upon wages.

Newspapers, publications depending almost entirely upon the good will of the community, a value which was regularly bought and sold, and which was yet invisible and certainly not general property, and therefore could not be assessed at all.

The United States was the only large nation in the world that still held to the general property tax. In other countries it was obsolete. According to the revenue laws of the State and country the responsibility of raising revenue lay upon property and not upon the shoulders of individuals. This was not the case in any other country.

One thing the convention had brought to his mind was the cloud so often cast upon property by overdue taxes, all of which would be obviated by taxing ability instead of property.

County Assessors, the professor contended, had no means of knowing the amount of personal property under their jurisdiction. Census takers invariably found two-thirds more personal property than did the Assessor. Bank Commissioners never failed to find more money and solvent credits than did the Assessor. If, then, the general property proposition was illogical, it could not be rooted out too soon.

The ultimate result of such a system would be that the man who was able to pay shifted the responsibility upon the shoulders of the man who was really unable to do so.

Farmers were more heavily assessed than any other set of men, and at the present time were less able to pay than any others. The reason was obvious. The farmer could not conceal his property, as it did not consist of invisible rights, or money. The men in the cities who evaded taxation thought they were gainers by their evasion, but in this they were mistaken. Any system of taxation that bore too heavily upon any one class of individuals would in the end be detrimental to the entire community.

The professor did not advocate a single tax on land values, but a system like the British income and property tax would probably work better than any others. In this case taxes were paid on all incomes, though the methods for collection were varied. In some instances the tax is stopped at the fountainhead and paid directly into the treasury, and in others affidavits were required and assessments made accordingly.

In conclusion the professor declared the system of a general property tax to be entirely wrong, and that a graded system of income taxes appeared to be the one best adapted to the needs of society.

The professor was the recipient of profuse applause and received congratulations from many of the Assessors present.

Ludwig of Shasta again called up the possessory interest proposition and inquired how assessments on mining claims might be collected when there was really only a possessory interest and no actual value in sight.

Berkey of Sacramento wanted to know if a mine meant "a hole in the ground." If so, he said, it ought to be discussed.

It accordingly was discussed for a few minutes, a number of assessors explaining the methods pursued by them in assessing claims and collecting the assessments. No action, however, was taken, and at 2:30 p. m. the Revision Committee handed in their report.

The report of the Committee of the Whole arose and the convention was called to order with Chairman Scott of Kern in the chair.

The report of the Revision Committee was on motion of Berkey of Sacramento County taken up and considered seriatim.

The report recommended that a committee be appointed by the convention to attend the Legislature and urge the amendments offered by the convention before the Judiciary Committee of both houses and to visit the Code Commissioners and ask that the proposed changes be entered in their report.

The resolution was adopted, and the Committee on New Legislation was authorized to act as the committee for presenting the proposed changes to the Legislature and Code Commissioners. The committee is composed of Thomas H. Berkey of Sacramento, C. O. King of San Luis Obispo, L. A. Spitzer of Santa Clara, H. M. Meacham of Napa and Wm. M. Nunan, Jr. of Colusa.

It was recommended by the committee that Section 3640, providing that a field-enrollment book be kept by Assessors, be repealed. The report was adopted.

It was recommended that Section 2651, providing that Assessors shall prepare an index assessment book, be amended so that county governments must furnish such books. Adopted.

Recommended that Section 3653, relating that Assessors may charge incorporated cities and towns five cents per folio of 100 words for all descriptions of personal property, be amended to read "twenty-cents." Motion to amend by making it read ten cents was adopted. As amended the report was adopted.

The recommendation that Section 2658, providing that maps and plat books shall be furnished the Assessor, be amended so that the Assessor instead of the Surveyor shall furnish such maps, created considerable discussion.

It was stated that since the Surveyor had been furnishing the cost was double the amount it had been when the Assessor furnished them. The recommendation was adopted.

The recommendation to amend Section 3678, providing that, to assist the Assessor in the performance of his duties, the Recorder must transmit abstract of mortgages to the Assessor on or before the first Monday in April, so as to change the last clause to read the second Monday in March, caused a long discussion, in which almost every Assessor present took part. The recommended amendment was finally adopted.

Section 2681, relating that Supervisors may direct new assessments to be made and give ten days' notice of the same, was amended to read five days, and adopted.

The recommendation that Section 3738 be amended to require the Assessor to furnish Assessors with books of blank personal property receipts, was adopted. It requires the Auditor to furnish Assessors with books of blank personal property receipts.

Slight changes were also recommended in Sections 3745, 3820, 3821 and 3825. A resolution was adopted recommending changing Section 3644, so that water cradles may be assessed in counties other than and in addition to ports of entry, and that power be conferred on the Committee on New Legislation to frame instructions as called for under the provisions of the section.

As so amended, the report of the Revision Committee was adopted as a whole.

A resolution by Mattison was adopted, empowering the Committee on New Legislation to urge the passage of the laws recommended before the Legislature, in conjunction with the State Board of Equalization and the Code Commission.

The New Legislation Committee handed in its report, recommending that an assessment of \$5 be levied upon each County Assessor in the State for the use of the committee. The report was adopted.

The Committee on Banks and Banking, which had nothing to do, was entrusted with a number of suggestions, and instructed to report to the Committee on New Legislation at a future date.

The Treasurer was instructed to pay all expenses incurred by the meeting, and after a vote of thanks had been extended to the press, the officers of the convention, the State Board of Equalization, the State Bureau of Highways, Secretary of State Brown, Professor Plehn, Controller Colgan and others at 4:50 p. m. the convention adjourned to meet at the call of the Chair.

To Cure a Cold in One Day. Take Laxative Bromo Quinine Tablets. All druggists refund the money if it fails to cure. 25c.

Capital Ale Vaults. Nagele & Svenson at the Ale Vaults have always in years past distinguished themselves at Thanksgiving. This year, in honor of the recent nuptials of one of the firm, the spread of roast turkey and pig and the egg nog will be better than ever.

Home-Made Mince Pies. Home made mince pies, 15 cents; plum pudding, 10 and 20 cents, at the Eagle Confectionery, 826 K street. Wm. Gropp, prop.

The Pullman Spread. Frank Moore of the Pullman, 305 K, promises that his turkey spread, egg nog and pig and dainty salads, which things will be outdone by no one. Callers at the Pullman to-day are certain of being royally entertained.

Johnson-Van Buskirk. Admission to the fight at the Athletic Club, December 11th, will be \$1 50.

Ed S. Rego will serve egg nog and a splendid lunch to-day at the Office "saloon," 1104 E street. All are invited to call and partake.

Drop in at Ed Porter's to-day and get some of the toothsome dishes of turkey, roast pig and dainty salads. He will be open as usual at 1024 Third street, between J and K.

Bargains-7 1/2c pail Eastern lard, 25c; 10-lb. pail, 70c; new sweet corn, 4 for 25c; oysters, 7 for 25c; cranberries, 10c quart. Beesley & Son, 518 J.

WEINSTOCK, LUBIN & CO. STORES CLOSED TO-DAY.

E. S. Ames' Shoe Stock. We bought this stock for a good deal less than half what it cost the former owners, which explains the very exceptional prices quoted. Children's and Misses' Shoes, 50c, 60c, 80c and \$1 00. Women's Shoes, 90c and \$1 19. Men's Shoes, \$1 19, \$1 29 and \$1 79.

Men's Waterproof Mackintoshes. Well-made Black Cape Coats for men. Particularly good value for the money. Price, \$3 75. Mackintosh Coats, all wool on the outside and will not fade. Best value we have ever offered at \$4 50. Better grades at \$7 50, \$10 and \$13 50. We guarantee the above to be waterproof. In the higher price grades the seams are cemented as well as sewed, making leaking and ripping quite impossible.

Youths' Overcoats For 13 to 18 Years. For lads of the above ages we have Long-cut Union Cheviot Overcoats in dark brown or navy blue, at \$3 50. Meltons and All-wool Cheviots, good, firm fabrics and attractive colors, making neat and serviceable overcoats, \$5. Fine Dark Blue Kersey Overcoats for dress wear, silk velvet collar and first-class finish. Price, \$7 50.

Men's Hosiery From Europe. From a leading European maker we have a large assortment of seasonable Hosiery for men. All are seamless and made with double heels and toes. The colors are absolutely fast. Men's Medium Weight Tan Colored Cotton Half Hose, Price, 10c and 25c pair. Heavy Unbleached Cotton Hose of Maco Yarn, Price, 25c pair. Natural Gray Cashmere Half Hose, 25c, 33 1/2c and 50c pair. Black Cashmere, 35c, 31 1/2c and 50c pair. Tan or Blue Mixed Silk and Wool Half Hose, 50c pair.

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W. F. PURNELL, Bookseller and Stationer, 609 J Street. SEND THE WEEKLY UNION TO YOUR Friends in the East.

Embroidered All-Linen Handkerchiefs, 25c. We have been fortunate in securing Linen All-Linen Handkerchiefs, with a row of half-inch embroidery all around and an edging of narrow lace, to sell for 25c. Many prefer them to the showier Swiss embroidered handkerchiefs.

Interesting Bits. We crowd into small space some interesting bits from the Embroidery Centers. Mornie Linen Bureau Scarfs or Ties, stamped in artistic designs for outlining, size 16x70 inches; 25c. A full assortment of Etching Silks, 30c skein. Very choice new colorings in Figured Art Denims, 33 inches wide, at 18c yard. A pretty tassel fringe to match the shades in the denim, 10c yard. For fancy work, we have Japanese Silk, 20 inches wide in pink, light blue, lavender, old rose, heliotrope, cardinal, orange, yellow, lemon, brown, navy blue and black, at 25c yard. Denim Sofa Pillow Covers, 2 feet square, 25c. White Satin Pillow Covers, with beautiful painted designs, \$1 25 and \$2.

Handsome Raised Figures. Rich Black Figured Satin Sols. Black Lizard Cloths, Silky Figured Mohairs, Black Armure Cloths, Black Figured Satin de Chenes, etc.

We desire to make this most interesting Skirt Sale of the season, and to do so prices have been made low for the fine goods we shall offer. It is almost needless to say that these are perfect fitting skirts, decidedly new, tailor made, very handsome designs, and by far the best assortment we have offered this season.

Sale Prices, \$3 50, \$3 87, \$4 67, \$5, \$6 48 and \$7 50.

LOT 2-Best quality Silk Plush Capes, lined and interlined; rich black thibet fur, with five rows of jet and novelty braid trimming and wide sweep. Sale Price, \$5 75.

LOT 3-Handsome Silk Plush Capes, 25-inch deep collar and fronts, trimmed with thibet fur and richly finished with new design embroidery. Sale Price, \$10.

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