

Changes In Revenue Law

The Reduced War Taxes as They Go Into Effect July 1

Beginning with July 1 certain changes in the war revenue bill will go into effect. The original measure, it will be remembered, was enacted by congress June 13, 1898, just after the breaking out of the Spanish-American war. Just prior to adjournment the last congress made certain amendments to this act. Perhaps the changes that will be most noticed by the general public will be the removal of the tax on bank checks and drafts, sight drafts, money orders, leases, mortgages or conveyances in trust, promissory notes and telegraph messages. The tax on bankers of \$50 for \$25,000 and \$2 for each additional \$1,000 is to be retained. So also is the tax on stock brokers of \$50, on pawnbrokers of \$20, on commercial brokers of \$20 and on custom house brokers of \$10.

Proprietors of theaters and like places of amusement and proprietors of circuses are still to be taxed \$100. The tax of \$10 on all other exhibitions is also retained. The new law made no change in the tax of \$5 levied on each bowling alley or billiard table.

Tobacco and snuff come in for a discount of 20 per cent. on the old tax. There is a distinction drawn in the case of cigarettes. The tax on those of a certain grade and weight is retained; on others the tax is reduced. Dealers in tobacco and leaf tobacco, and manufacturers of tobacco and of cigars, will be taxed according to the rate now prevailing.

On bonds, debentures, etc., and on certificates of stock of original issue the tax of 5 cents per \$100 is to be retained. In the provision taxing transfers of stock 2 cents per \$100, the same tax is extended to bucket shops. The tax on sales of products at exchanges is cut in half. In the case of sales of merchandise in actual course of transportation the tax is entirely removed. The tax on all forms of insurance is repealed.

Proprietary medicines, perfumery and cosmetics and chewing gum are all to be exempted from taxation. Petroleum and sugar refineries are still to pay one-fourth per cent. of their gross receipts in excess of \$250,000. Each sleeping and parlor car ticket will continue to pay 1 cent to the government. Legacies of charitable institutions, religious, literary or educational in character, will not be taxed after July 1.

TABULAR SUMMARY OF CHANGES IN WAR REVENUES.

Articles.	Taxed by Act of June 13, 1898.	Taxed by Act of Feb. 28, 1901.
Beer	\$2 per bbl., 7 1/2 per cent. dis.	\$1.50 per bbl., dis. repealed.
Bankers	\$50 for \$25,000, and \$2 for each additional \$1,000.	Retained.
Stock brokers	\$50	Retained.
Pawnbrokers	\$20	Retained.
Commercial brokers	\$20	Retained.
Custom house brokers	\$10	Retained.
Proprietors of theaters, etc.	\$100	Retained.
Proprietors of circuses	\$100	Retained.
Proprietors of other exhibitions	\$10	Retained.
Bowling alleys or billiard rooms	\$5 for each alley or table	Retained.
Tobacco and snuff	20 per cent. discount.	20 per cent. discount.
Cigars over three pounds, per 1,000	\$1.50	\$1.20
Cigarettes over three pounds, per 1,000	\$1.50	\$1.20
Cigarettes not over three pounds, per 1,000	\$1.50	\$1.20
Dealers in leaf tobacco	\$2 to \$24	Retained.
Manufacturers of cigars	\$2 to \$24	Retained.
Bonds, debentures, etc.	5 cents for each \$100.	Retained.
Certificates of stock, original issue	5 cents for each \$100.	Retained.
Certificates of stock, transfers	2 cents for each \$100.	Retained.
Sales of products at exchanges	2 cents for each \$100.	Retained.
Bank checks	2 cents	Retained.
Bills of exchange, inland	2 cents for each \$100.	Retained.
Certificates of deposit	2 cents for each \$100.	Retained.
Promissory notes	2 cents for each \$100.	Retained.
Money orders	2 cents for each \$100.	Retained.
Bills of exchange, foreign	4 cents for each \$100.	Retained.
Bills of lading for export	10 cents	Retained.
Express receipts	1 cent	Retained.
Freight receipts or domestic bills of lading	1 cent	Retained.
Telephone messages	1 cent	Retained.
Bonds of indemnity and bonds not otherwise specified	50 cents	Retained, except bonds of indemnity.
Certificates of profits	2 cents for each \$100.	Retained.
Certificates of damage	2 cents	Retained.
Certificates not otherwise specified	10 cents	Retained.
Charter party	\$3 to \$10.	Retained.
Brokers' contract	10 cents	Retained.
Conveyance	50 cents for each \$500.	Retained.
Telegraph messages	2 cents	Retained.
Entry of goods at c. b. for consumption	20 cents	Retained.
Entry for withdrawal	20 cents	Retained.
Insurance, life	4 cents for each \$100.	Retained.
Marine, inland, fire	4 cents for each \$100.	Retained.
Casualty, fidelity and guaranty	4 cents for each \$100.	Retained.
Lease	25 cents to \$1.	Retained.
Manifest for custom house entry	\$1 to \$5	Retained.
Mortgage or conveyance in trust	25 cents for each \$1,000.	Retained.
Passage ticket	\$1 to \$5	Exempted below \$50 in value.
Power of attorney to vote	50 cents	Retained.
Power of attorney to sell	50 cents	Retained.
Protest	50 cents	Retained.
Warehouse receipts	50 cents	Retained.
Proprietary medicines	1/4 cent for each 5 cents	Retained.
Perfumery and cosmetics	1/4 cent for each 5 cents	Retained.
Chewing gum	1/4 cent for each 5 cents	Retained.
Wines	1 1/2 cent; more than 1 pt., 2 cents.	Retained.
Petroleum and sugar refineries	1/4 per cent. gross receipts in excess of \$250,000.	Retained.
Sleeping and parlor car tickets	1 cent	Retained.
Legacies	Various rates	Excluded from tax—Legacies of charitable insts., religious, literary or educational character.
Mixed flour	4 cents per barrel.	Retained.
Manufactures of mixed flour	\$2 per annum.	Retained.
Tea	Custom duty of 10 cents pound.	Retained.

Epitaph and Pun.
One evening at a small party which included the two friends, Douglas Jerrold and Charles Knight, the author-publisher, the talk turned on epitaphs. As they were walking home together, Knight, half lightly and half in earnest, asked the wit to write his epitaph for him. Jerrold made no answer, but when they came to the parting of their ways, he suddenly said: "I've got your epitaph."
"Well, what is it?"
"Good Knight!"—Youth's Companion.

Traffic in Russia.
Early in April there were lying at the stations of three Russian railroads, waiting to be forwarded, 27,000 car loads of grain, equal to about 12,000,000 bushels, much of which had been waiting for months. Complaints that railroads are not able to handle their traffic are common in Russia.

Trouth of the Ocean.
The weakfish is revisiting the Atlantic coast, much to the satisfaction of epicures, who know that the fish thus handicapped by its name is the trout of the ocean.

Out-Door Relief in England.
In the southwestern counties of England 37 out of every 1,000 persons are in receipt of outdoor relief. This number falls to 19 in the northwest counties.

Arsenic for Hardening Shot.
Shot is generally hardened by the addition of a small quantity of arsenic to the lead.

Mother and Queen.
Queen Victoria always made it a point to keep the religious instruction of her children as much as possible in her own hands. Once when the archdeacon of London was catechizing the young princes, he said: "Your governess deserves great credit for instructing you so thoroughly."
At which the youngsters piped up: "It is mamma who teaches us our catechism!"
It is not perhaps generally known that the queen occasionally taught a Bible class for the children of those in attendance at Windsor palace.—London Beacon.

In Honor of an Inventor.
A movement has been started in Georgia to perpetuate the memory of Eli Whitney by converting into an elegant country club the scene of his labors near Augusta, where he perfected his cotton gin. An organization has been perfected, and a charter for the club secured.

Free Medical Help.
In England 972,000 people a year receive free medical attendance, compared with only 230,000 in France, and the cost of these French invalids is only £53,000, compared with £150,000 spent in medical relief in Ireland.

A Big Battleship.
A battleship of 16,000 tons displacement, the largest ever designed, is to be added to the United States navy. If the proposed speed of 21 knots is secured, this ship will be the masterpiece in naval construction.

Home Journal.
The summer is for the closest possible association with nature; for the teachings of those simple, every day truths those wonderful lessons of life which lie in every wild flower that blooms, in every leaf that grows, in every bird that sings, and in every brook that flows. We leave these lessons unread, and yet within them lies more fascination, more mystery, more marvelous plot, than in the finest romance ever penned.—Ladies' Home Journal.

FOR BURNING FEET.

Sources of Irritation and Proper Treatment of a Discomforting Affection.

Many persons suffer from a peculiar sensitiveness of the feet shown by distressing burning, smarting or itching, or sometimes by increased perspiration or throbbing, especially at night or after any unusual amount of standing or walking. Toward evening the sufferer begins to be disagreeably or even painfully conscious of his feet, which feel hot and tired, and seem to have grown too large for the shoes, says Youth's Companion.

Inspection of the bare feet may reveal nothing particularly noticeable, beyond perhaps a slight redness of the skin; or it may show a more or less general eruption, either moist or dry and scaly, resembling salt-rheum. But this eruption is another affection altogether from the one now under consideration; it is a true eczema, and the distress caused by it is continuous and only moderately increased at night. In the cases of which we are speaking the sufferer is usually fairly comfortable in the morning, and it is only as the day wears on that his torment becomes unendurable.

The cause of the trouble may be external or internal; it may be found in a lack of proper attention to the feet, or in the wearing of unsuitable shoes, or it may be the result of a constitutional trouble—the so-called uric acid diathesis.

When the trouble is constitutional, appropriate dietetic and hygienic measures must be carefully followed; but usually relief is to be sought in local measures.

To some persons with sensitive skin dyed stockings are very irritating, while others are tormented by woolen socks. In such cases the remedy is obvious. The shoes should be roomy and not made of patent or enameled leather, and rubbers should be worn as little as possible and always removed in the house, even if one stays there but five minutes.

In the evening the sufferer should immerse his feet in cold water for a few minutes, and then, after drying with a soft towel without friction, put on clean stockings and a different pair of shoes from those worn during the day. This will always give more or less relief, and usually will bring comfort for the rest of the evening.

Changing the shoes is better than putting on slippers, and has the advantage of not exposing one to catch cold when the floor is drafty. There will be little danger of that, however, after the daily cold foot-bath has become an established habit, for this will not only relieve the local discomfort, but will also tend to strengthen the entire system and render it more resistant to noxious influences of all kinds.

TO COOK OKRA AND SALSIFY.

Fine Vegetables for Soups and They Should Be Properly Prepared.

Cut the okra into small, round pieces, the thinner the better. Slice a small onion. Put a tablespoonful of butter into a hot skillet; turn the okra and onion into this, with a little salt and pepper for seasoning. Stir well and cook till done, being careful not to scorch the vegetables, says Ladies' World, New York.

Equal parts of okra and tomatoes stewed together, and seasoned with butter, pepper and salt, make a very nice dish. Or the okra and tomato may be put into a very small baking dish and scalloped with a layer of bread or cracker crumbs on top.

Salsify should always be cut in lengthwise strips, not in small round slices, as we usually see it. This secret I learned from an old German gardener, and I presume it is the way the vegetable is cooked. Cutting it lengthwise improves the flavor wonderfully. The fibers that carry the sap run lengthwise, and the less these are cut the finer the flavor will be. If the roots are very long, you may have to cut each one in two to get the pieces into the saucepan, but do the rest of your cutting lengthwise. Okra is a fine vegetable for soups. It should be cut into thin slices and dried in the sun in August. When it is "as dry as a chip," put it into clean paper bags or glass jars and store it away for winter use. Used in soup it has all the color and flavor of the fresh vegetable.

Strawberry Custard.

Stem enough large, ripe sugared strawberries to line a glass dish, forming a thick wall with the berries. Beat the yolks of four eggs with half a cupful of granulated sugar. Pour over this a pint of hot milk. When thoroughly mixed return to double boiler, and stir and cook until it forms a thick custard. Season with a pinch of salt; flavor with orange or lemon juice and pour into hollow in center of the berries. Whip the whites of the eggs to a stiff froth. Color with a little strawberry juice and heap over the top of the custard. Dust with powdered sugar and serve.—Washington Star.

Nature's Lessons.

The summer is for the closest possible association with nature; for the teachings of those simple, every day truths those wonderful lessons of life which lie in every wild flower that blooms, in every leaf that grows, in every bird that sings, and in every brook that flows. We leave these lessons unread, and yet within them lies more fascination, more mystery, more marvelous plot, than in the finest romance ever penned.—Ladies' Home Journal.

ON BEING OVERHATTED.

There Should Be Harmony Between the Face and the Head Covering.

A very showy hat reminds me of my mother's saying to me when a girl, apropos of a greatly coveted new hat something on the garden-of-roses order, that no hat is in good taste which attracts attention away from the wearer's face to itself. A hat should serve merely as a frame to a picture, says Lias Carpenter, in Ladies' World, New York.

Some people seem to have the vaguest ideas of hats in relation to their own heads. They know a pretty hat when they see it, but fail to realize that a hat which looks enchanting on a head of a certain type, may be fatal to the good looks of a different shaped face. We must learn to study our hats subjectively rather than objectively.

The face with high or prominent cheek bones requires, perhaps, more care in choosing a becomingly-shaped hat than any other. High cheek bones are often accompanied by a high forehead. This type calls plainly for breadth in the arrangement of the hair on either side of the face; it calls no less plainly for a broad and not too low effect in the trimming of hats. A small crown is always unbecoming to this type of face, unless so much disguised by trimming as to have practically the effect of a large crown. A hat which tilts slightly forward is usually more suitable for this order of face than the more popular hat which turns up in front. For every-day hats his latter shape is an unpractical one for busy people, for, however becoming it may be to women with low foreheads, it takes up so much time adjusting the veil inevitable, in windy weather, with that topping, fly-away style of headgear.

Small hats and toques look well with small faces, but are trying to large ones. Short women should wear medium or small hats; very large head-gear has a tendency to dwarf people. Girls with naturally frizzy hair, particularly if they be short and thickest, should be careful to choose simple hats. They may be good and more expensive than showier hats, but they must not be fussy in style. Ostrich feathers, unless used very carefully, have a tendency to look common on this style of girl.

The angular face with sharp nose, pointed chin and square forehead is much accentuated by wearing severe hats with uncompromising straight lines and angles, such as the perennial walking hat, especially when wide-brimmed, the sailor and kindred shapes. To break the unbecoming repetition of straight lines, the owner of this face should dress the hair loosely, in soft, wavy lines, and the brim and general contour of the hat should be broken; soft and undulating rather than hard. Attention to these obvious ideas can transform a plain face into a pleasing one, and give the impression of youth where the hard lines suggest middle age. The wedge-shaped face, broad in the upper part and sloping to a pointed chin, is also caricatured by a low hat with a broad brim, this shape accentuating the wedge-like look of the face, and giving the wearer a suggestion of likeness to a fox. On the other hand, this type looks charming in the ordinary shaped toque or small hat.

A heavy jaw, too, needs careful treatment; the tiny, jaunty hat accentuates it cruelly, while a larger shape has the opposite effect. If a bonnet is worn, its keynote should be breadth in trimming.

A big flamboyant bow of a color tried and proved to be becoming to the complexion of the wearer is very effective as trimming; a ribbon or stock collar of the leading shade in a hat adds considerably to its becomingness. Then hats, beautiful in themselves, though gorgeous in color, will look well with a sober-colored costume, while they look almost vulgar in conjunction with a costume of an opposing shade, or worse still, combination of shades. A lady should always err on the side of being too quietly rather than too loudly dressed. American girls have been criticised for this latter fault in English society.

Flower Hats for Summer.

Toques and small hats made of flowers continue to be favored by La Mode, but milliners have to exercise their ingenuity and make them as varied as possible, since the wholesalers are placing on the market good assortments of these articles which find a ready sale at the stores. Among the latest novelties in this line are the toques composed of geranium flowers and leaves. Mme. Reboux made one the other day in white geraniums and brownish-green leaves, slightly powdered with white; red geraniums or paragoniums are, however, more usual. Cherry leaves and bunches of flowers and fruit make pretty toques. Others have the low crown covered with blue or pinkish blue forget-me-nots, and a double cordon of the gray-green foliage round the brim. Tulle is also provided, sewn all over with small flowers, such as violets, cowslips, forget-me-nots, hyacinth bells, or the petals of roses, which may be draped according to fancy, on hat or toque.—Millinery Trade Review.

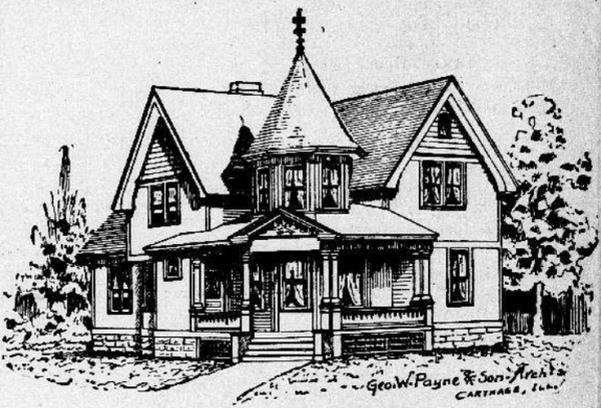
Rhubarb Jam.

Cut the rhubarb in small pieces; cook in a very little water until tender; remove from the fire and mash thoroughly. Add three-fourths of a pound of sugar to one pound of fruit. Return to the fire and cook half an hour, stirring constantly to prevent scorching. The jam should be thick and perfectly smooth when properly finished.—Ladies' World, New York.

ART IN ARCHITECTURE

Designed and Written Especially for This Paper

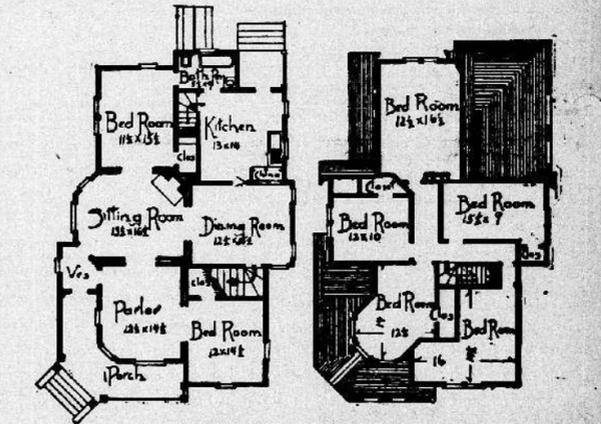
WE HAVE always maintained that any structure, no matter how inexpensive, intended as a dwelling place for civilized people, should be designed by a skilled man, and should bear the marks of good design. Good design in architecture, as well as elsewhere, costs no more than bad. An essential feature in good design is refinement, which is manifested in pleasing proportions and general outlines, or what is technically termed the "massing" of the building, the appropriate use of proportions of moldings and the various de-



PRETTY AND CONVENIENT COTTAGE.

tails which make up the whole. Refinement is best secured in simplicity of treatment and the use of delicate moldings and forms rather than in richest decorations. If our means are limited, it is better to concentrate our efforts upon a handsome front door and entrance, or for the interior in the staircase or a fireplace in the principal room. Cheap stained glass is vulgar, but a handsome stained glass window may be appropriately used in a hall or bath room or sometimes in odd windows in a room. Here is a very pretty little cottage, which has an attractive appearance from all sides. The plans show a compact arrangement, while convenience has been the first consideration in the designing. Success in this, combined with a neat, well-proportioned exterior, gives us a combination which goes to make it attractive to all, and suitable for erection anywhere. For a person of moderate means wishing a pleasant home, with the interior comforts and conveniences it contains, we can with confidence recommend this design. It is quite modern and contains a fair share of the modern conveniences.

rooms. There is also an open fireplace in the sitting-room with pretty mantel. The china closet between the kitchen and dining-room opens from both sides. The base shelf is two feet six inches high, and above this the closet is shelved to a height of eight feet from floor. Below the base shelf on kitchen side is a locker or pot closet, and on the dining-room side a case of drawers. The stairs to second floor lead up from the dining-room, and the landing on second floor is in a small hall from which are accessible the four bed-



PLANS OF FIRST AND SECOND FLOORS.

rooms. The dimensions of the house are 37x55 feet over all. The height of first story is 9 1/2 feet, and the second story 8 1/2 feet. The outside walls are sheathed and papered, and finished with half-inch siding. Painting and plastering are three-coat work. The house is trimmed in natural finished woods; cypress for first story and pine for second story. The house is of best construction, using only good material and workmanship. The house is arranged to be heated by furnace, and would cost from \$2,000 to 2,200 in most localities.

E. A. PAYNE.

Only a Few of Them Left.

A few individuals of the white rhinoceros are to be found in Natal and Zululand, but their number is very small; it is supposed that not more than 20 of these animals exist in the world. Not long ago a band of five was seen by a party among whom was the governor of Natal. The group was composed of four adults, among which was a powerful male and an individual of three-quarters growth. On the same day were seen a group of three others of the same species. The white rhinoceros is protected as strictly as possible, and it is forbidden to hunt it under a penalty of \$250 to \$500, or imprisonment; the governor himself cannot give permission to kill them. It seems likely that the species will before long become extinct.

Land Division in China.

Agricultural land in China is divided into three classes, each class paying a different rate. First-class lands are in fertile valleys, with a good depth of soil and a good water supply, producing annually two crops of rice or one crop of sugar cane. Second-class lands are generally situated higher up the slopes of hills and have not such a good water supply as the first class. The third-class lands are those situated on still higher slopes and are far removed from a good water supply.

London Now Grows Slowly.

According to the recent census the population of the city of London is 4,536,634. This is an increase of 308,717 since 1891.

Largest Blast on Record.

A solid mass of finest gray granite, measuring 68 feet long, 20 feet wide and 14 feet deep, has been successfully blasted at quarries at Bormio. The weight of the block is about 1,400 tons. It is now being cut up into blocks averaging five tons each, to be used in the erection of a new lighthouse off the English coast.