The Price of the Daily Journal.

For some time past the owners of the Journal have been considering the propriety of reducing its price. This has been due in part to the general tendency in recent years towards a reduction in the price of newspapers and in part to the desire of very many friends of the Journal that it should be placed within the reach of a larger circle of readers. The suggestion involved important business considerations and was not to be acted on hastily. It has, however, been carefully considered, and the decision has been reached to make a material reduction in the price of the paper. From and after Oct. 1 the price of the Daily Journal to all its patrons, both within and out of the city, will be

FIFTEEN CENTS PER WEEK,

with the Sunday issue 5 cents additional.

In making this reduction the owners of the Journal feel that they are maintaining its long-established reputation for enterprise, liberality and progress. The reduction of the price now about to be made will be in some sense a generous concession to the public, while its immediate result to the owners of the paper will be a material reduction in its revenues. It is hoped, of course, that this reduction of revenue may in good time be compensated by a largely increased circulation, but that is the publishers' risk. Meanwhile, patrons of the paper can rest assured that the standard of the Journal will not be lowered nor its character changed in any respect. It will continue to be, as it has long been, the leading paper in Indiana and one of the best in the country. So far from being cheapened in character or quality there will be renewed efforts to keep it in the front rank of newspapers.

The Journal ventures to hope that this step will be approved by all its old friends, and will attract many new ones. It has labored long and faithfully for the upbuilding of the city and State, and has endeavored to give its patrons full value received for their support. Under the circumstances it feels free to ask not only their continued support, but, as far as may be, their active aid in making the new departure a success.

JOURNAL NEWSPAPER CO.

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THE funniest thing that has been said of late was the declaration of the member of the silver syndicate ring to the effect "pure philanthropy impelled him to advocate free coinage."

IT will not do to assume that the attempt of the men engaged in the scheme to bear the gas properties has been defeated by mere exposure. The Democratic Council ticket must be defeated.

THERE is not a Republican in Indianapolis who can give anything which can be mistaken for a reason why he should vote for the Sullivan combine, the gas deal and the dictation of the street-railway magnate.

UNLESS Manager Taggart coaxes about a thousand Democrats who are mad at the Sullivan combine to give up their razors between this time and voting day the prefix of "ex" will be put before Mayor Sullivan's name.

IF a Republican Mayor and Council had adopted the salary grab, what a howl the Democratic papers would have raised, and very rightly, too. Now they are as dumb as the dead, and their silence is not creditable.

THE improved money situation over that of a year ago is indicated by the fact that at present the reserve in the New York banks is $13,000,000 in excess of the legal requirement, whereas a year ago it was $500,000 below it.

THE value of our imports of merchandise during the past four months was $296,775,002, of which $165,210,438, or 56.23 per cent., was on the free list. That is, there is absolute free trade for more than half of the merchandise imported.

THE silver bullion syndicate, through one of its representatives, declares that the advocates of free silver coinage prefer the election of any other man to Senator Sherman in Ohio. For that reason, every man who desires a sound currency should prefer the election of Senator Sherman to any other man.

IN a magazine article on life in Arkansas Octave Thanet endeavors to apologize for the lawlessness, crime and deplorable failures of justice in that State, and assures her readers that the outrages are irregular and not the customary thing. "Really," she says, "the lawlessness is largely an imported lawlessness, while the occasional failure of justice is due to the costliness of convictions and the poverty of the State. This was notoriously the case in the Clayton tragedy. The murderers were known to the grand jury, a member of which assured me that only the utter bareness of the State treasury prevented their conviction; but they had fled the State, and the State was not rich enough to pursue them." Octave Thanet is evidently a guileless and credulous person, and, moreover, hardly strengthens her assertion that public sentiment in Arkansas favors justice by advancing the grand juryman's argument. If the murderers were "known" it was the part of the grand jury to indict them without regard to the condition of the State treasury. That body should have done its duty, and left the responsibility of capture and conviction upon the proper officials. If so strong a sentiment of justice prevailed as the writer wishes her readers to believe, it is possible that funds could have been procured from private sources to aid the State in clearing itself from disgrace. As it is, the stain still remains, and is likely to do so while political influences are allowed to dominate the courts.

INEQUALITIES OF THE TAX LAW.

Returns under the new tax law are sufficiently complete to indicate approximately how much the increase of taxation will be and how it will be distributed. In 1890 the total valuation of property in the State was $782,872,126, while this year the total valuation, as returned by the various counties, is $941,721,211. This includes all the counties except Vanderburg, and shows an increase of $158,849,085. This will be considerably increased by the final action of the State board, and it is safe to say that the total valuation this year will be $160,000,000 more than that of last year. The largest valuation ever made before this was in 1874, when it was $954,867,475. That, however, was at a time of inflated values and when the State tax levy was only 5 cents. Now the price of property is down to bed-rock, and the State levy is 18 cents on a largely increased valuation.

The law requires all property to be returned for taxation at its full true cash value. The increased valuation this year is due not so much to an actual increase in the value of property as to an increase in the appraisement. Always heretofore property has been appraised for taxation much below its real value. This year it is appraised at nearly its full value. The law required this to be done everywhere, but the law was not uniformly complied with. The result is many glaring inequalities, some of which the State board has corrected, while a larger number will go uncorrected. Thus injustice will be done to tax-payers in counties where the appraisement has been honestly made, while those in other counties will profit by the incompetence or dishonesty of assessors.

It is interesting to observe on what class of property the increase of taxation will fall most heavily. The returns show that the valuation of lands was increased from $311,443,093 in 1890 to $433,287,687 in 1891, an increase of $121,844,594. The valuation of personal property is increased from $231,170,256 in 1890 to $252,395,083, an increase of $21,224,827. It needs but a glance at the figures to see that the increase in the valuation of real estate is very much larger in proportion than that on personal property. The brunt of the increased taxes will fall on land-owners—that is to say, on farmers—who, besides paying the principal part of the taxes on real estate, also pay a good share of the taxes on personal property. This was doubtless the intention of the framers of the law, who were evidently imbued to some extent with the single land-tax idea.

THE FALL OF BALMACEDA.

The case of Balmaceda, the fugitive President of Chili, furnishes another remarkable illustration of that "vaulting ambition which o'erleaps itself." Modern history does not furnish another instance of fortunes more completely wrecked or an honorable career more completely blasted. For, up to the present disastrous episode, Balmaceda's career was honorable. Possessed of a liberal education and talent for affairs, he early became prominent in Chilian politics. Celebrated and popular as a political orator, he was also fortunate in espousing the right side of several important reforms. After serving five consecutive terms in the Chilian Legislature, he became in 1882 Minister of the Interior and in 1884 Premier. In both of these positions he rendered substantial service to the country and became identified with valuable reforms. As Chilian minister to Buenos Ayres he again rendered his country great service and added to his popularity. His election as President, in 1886, was the beginning of the end of his career. Up to that time there was not a blot upon it. In addition to his honorable public record, he was universally esteemed as a man of the highest honor and integrity, and respected for his private virtues. He had accumulated an ample fortune and was surrounded by an interesting family.

Balmaceda's downfall began when he first entertained the idea of extending and prolonging his power beyond the limitations of the Constitution. The early years of his administration as President were honorable, prosperous and popular. Its closing years and the closing years of his life might have been equally so had he not attempted to prolong his hold upon power regardless of the Constitution of his country. It is quite likely his motives were good, and that he had really at heart the establishment of what he deemed needed reforms and the welfare of Chili. But his methods were arbitrary, illegal and unconstitutional. This led to opposition and revolution, and, once embarked upon that course, there was nothing left for him but to become virtually a dictator and tyrant. So easily and so insensibly, almost, may a patriot be transformed into a public enemy. Five years ago Balmaceda was the most popular man in Chili, with a splendid record behind him and splendid opportunities of doing good for his country before him. To-day, if alive, he is a fugitive. His power gone, his fine record obliterated, his public services wiped out, his private fortune sacrificed, his family broken up and he himself an outlaw. If he escapes from Chili, which is doubtful, there is nothing left for him but poverty and exile in some foreign country, and even there he will be pursued by the execrations of the people whom he once served so well and among whom he was so deservedly popular. Unholy ambition did it.

"THE INSOLENCE OF OFFICE."

That "insolence of office" which Hamlet names among the evils of life continues to be illustrated at the sessions of the Board of Public Works. It is, next to its failure to be a working board, its most distinctive characteristic. The citizen who goes there with a request, unless he is the president of a street-railway company or some equally potent magnate, is fortunate if he is not snubbed or otherwise treated with incivility or contempt. If a citizen makes so bold as to urge a point in the presence of the triumvirate the leader at once sets up to argue him down. Wednesday afforded a fair sample of the exercise of this "insolence of office." A petition appeared before the board, signed by eighty-eight residents of Columbia avenue, Alvord and Yandes streets, setting forth that they were without light of any description or protection against fire. The number of petitioners was the subject of remark, and indicated that a considerable section of territory is without the facilities to which its residents are entitled. If the petitioners could not be insured their rights at once, the board might have caused them to be sent a courteous notice of the reception of their request, with a promise to look into the matter and do the best for them that it could. That would be the least that a board whose members recognize that they are the servants of the people could have done. But this is not that kind of a board. Its members take the *role* of masters and dictators. Therefore, when this petition was read, one of the triumvirate flippantly observed, "archives," at which another laughed. "Archives" seems to be the facetious phrase indicating that a petition which eighty-eight citizens showed an earnest interest in by signing was to be put in a pigeon hole from which it would never come again, unless some signer of more than ordinary nerve, and who has not yet learned to fear our dictators, should be so impertinent as to call attention to it, or the petitioners should go to the expense of employing a lawyer to present their case to the board.

Such is a fair sample of the "insolence of office" displayed at nearly every session of the Board of Public Works. It has come to be a matter of current comment among the people. Citizens ask, if such insolence is the rule pending an election, what may we not expect should the Sullivan *regime* be continued. No wonder that a Democrat who had been an observer of this insolence and of the drift of affairs, said, recently, to a Republican that "with the street-railway president selected because of his influence over the Sullivan combine, with the power of gas rings on the side of the combine, and a demoralized Board of Public Safety one must put off his Democracy in this election and vote to save the city from bossism."

IN his address, yesterday, Hon. J. M. Langston fully vindicated the present administration from the charge of having ignored or neglected the colored race in the matter of official patronage. He presented a list showing that there are in the government service at present 2,393 colored persons, drawing annual salaries amounting to $1,370,623. The offices held by them range from messengerships to foreign ministers. Never before has the colored race had anything to approach this amount of official recognition.

Another interesting point brought out by Mr. Langston is that the civil-service law has completely obliterated the color line in departmental appointments. Negroes who can pass the examinations get places, and, he added, "it is a fact that of all those who pass examinations in the Southern States 25 per cent. are negroes." This is an argument in favor of the civil-service law, and is also highly creditable to the colored people.

IT is highly probable that Mr. Patrick Egan, our minister to Chili, will be recalled, and that he ought to be. There is reason to believe that his reports to the State Department in regard to the progress and probable outcome of the recent war were very unsatisfactory and misleading. It is also stated on apparently good authority that he has been so conspicuous and demonstrative in his support of Balmaceda as to make himself very obnoxious to the Congressional party. If that is the case his usefulness as a minister is, of course, at an end, and the sooner he is recalled the better. It is going to take good diplomacy on the part of the United States to establish really friendly relations with the new government of Chili, and it will require a minister who is *persona grata*.

"THIS board has a reputation against gravel streets, and I am willing that it should preserve it and hand it down to posterity." This is what a member of the Board of Public Works said in open session, in response to an application to improve with gravel an alley between Fifth and Seventh streets. The remark was accepted by the board as conclusive of the case, and the petition for the improvement was pigeon-holed. No doubt asphalt is vastly better than gravel, but gravel is vastly better than nothing. Putting asphalt in out-of-the-way alleys would be like laying velvet carpet on a stable floor—very beautiful, but very extravagant and foolish.

THE McClure-Nicolay controversy in regard to Mr. Lincoln's attitude towards the vice-presidential question in 1864 is revived and at the same time settled by a statement from Mr. Ward Lamon, marshal of the District of Columbia under Lincoln, who says positively that Lincoln favored the nomination of Andrew Johnson, and gave him, Lamon, a letter so expressing himself, which Lamon carried with him to the convention but did not use, because it was not necessary. The letter, Lamon says, was afterwards returned to Mr. Lincoln at his request.

A MASS-MEETING held in New York, under the auspices of the Socialist Labor party, adopted a resolution declaring that "the collapse of the Taylor Building in Park place is traceable to the greed of the owner, the cruelty of capitalists and to the criminal connivance of public officials, beginning with the Tammany Mayor and ending with the Department of Inspection of Buildings." To be consistent, then, the Socialist Labor people ought to vote against Tammany, but they do not.

THE publication of the Canadian census returns, showing a very small increase of population during the last decade, is having a very disappointing effect among the people, and is likely to give fresh impetus to the advocates of annexation to the United States. The finger of fate is pointing very steadily in that direction now, and if we remain quiet and keep hands off the Canadian apple will surely fall into our lap before many years. The law of gravitation makes that inevitable.

A DISPATCH from Washington says it is understood there, though not yet officially announced, that a reciprocity arrangement has been made between the United States and Germany by which, in return for the free admission by us of German beet sugar, Germany is to remove the interdict on American pork. If this is true it will prove another feather in the cap of this administration and an important achievement for American interests.

WHEN the subject of pensions for disabled and superannuated clerks was proposed by the Postmaster-general a number of editors went into the air, and have not yet so far recovered their equilibrium as to ascertain that the pension fund was to be derived from an assessment upon the salaries of clerks. As it now is scores of worn-out men are allowed to draw more than pensions as the occupants of places which they are unable to fill.

THE Journal believes with the St. Louis Globe-Democrat that it is as much the duty of the State to furnish children text-books as schools, but it insists that the school-books shall be the best. The excessive and unnecessary amount of money which will be collected as school fund on the new valuation would pay for all the free school-books the State would need above the usual amount devoted to the support of schools.

A PRIVATE dispatch by way of the City of Mexico says that Balmaceda is safely on board a Chilian steamer bound for San Francisco or possibly for a Mexican port. It is intimated that the vessel will probably be pursued by insurgent war ships. If this is true there may be another ocean race as close and exciting as the pursuit of the Itata.

No paper ever gave President Harrison so great credit for timely and effective action as did the hostile New York Evening News when it said that his Albany speech promising to veto a free-coinage bill, should it come to him, turned the business tide in the country and is bringing financial prosperity.

IT was the reciprocity clause of the tariff regarding sugar which really led the German government to treat American pork products fairly. And yet one William D. Bynum has recently taken several columns of a friendly newspaper to declare that Republican reciprocity is of no possible account.

KANSAS has a new law providing a wheel-of-fortune method for drawing jurymen. According to the plan, which has just gone into operation, the county clerk prepares a list of the legal jurors of the county, and has their names written on separate strips of card-board about the size of an ordinary visiting card. When a jury is to be called the judge of the court places all these slips, numbering usually many thousands, in a wheel resembling those used in lottery drawings. He gives it a few vigorous turns to mix the slips, and thirty-six slips are drawn, one by one, and the names called off as jurymen for the succeeding term. These names are not put back during the year, the intention being that a man shall be required to serve but once. The system promises to work satisfactorily, and to provide effectually against some of the abuses that prevail in the impanelment of juries.

A FEW days ago the report was circulated that Mrs. Palmer, of the world's fair board of lady managers, had selected a man to succeed Phœbe Couzins as secretary. After all the talk about the opportunity afforded by the appointment of this board for women to show their capacity and ability to transact business this selection seemed strange. The only explanation that suggested itself was the possibility that the ladies of the board wanted a man for the place in order that they could boss him and make him figure as an object lesson showing the inferiority of his sex. It now turns out that the report was unfounded, and the appointment of Mrs. Cook, Miss Couzins's successor, will cause the unyielding advocates of woman's right to do everything and hold all the offices to heave a sigh of relief and satisfaction—all of them, that is to say, except Phœbe.

AFTER a few more variegated accounts of the way in which Prince Rudolph died the public will be prepared to hear that he never died at all, but is living in retirement for his health.

SOMEBODY remarks that Minister Egan, of Chili, is in the unfortunate position of the man who has "backed the wrong hoss"—a comparison that seems to cover the case exactly.

WHATEVER Minister Egan's relations with Balmaceda have been, he is now undoubtedly in accord with that worthy in thinking that these be Chili days.

JUDGING from the series of fatalities that attend the people who go up into the sky in air-ships, the fool-killer appears to be traveling by balloon this year.

AN exchange wants to know why Col. Elliot Shepard does not endeavor to first reform Sabbath-breaking Chicago before undertaking to close the world's fair on Sunday. The reason is obvious. The Colonel regards that city as past redemption, but he hopes to protect the rest of the world from contamination and injury by compelling it to observe Sunday while it sojourns in that wicked quarter.

BALMACEDA succeeded in getting out of Chili without so much as meeting a newspaper man. At all events he seems to have "authorized" no interviews.

To the Editor of the Indianapolis Journal:

What is the difference between the Alliance and People's ticket in the late Kentucky election? How many, and give names of, candidates for Governor in the recent election in Kentucky? How many candidates did each of the parties elect in the late Kentucky election to the Legislature? LOT.

There is no Alliance party, as the constitution of the Farmers' Alliance declares that it shall not be made a political party. The People's party is the party of men who came to the front under the auspices of the Alliance, and they are trying to organize the new party mainly on the platform of the Alliance adopted at Ocala, Fla., last winter. There were four candidates for Governor in Kentucky, namely: John Young Brown, Democrat; A. T. Ward, Republican; Josiah Harris, Prohibition; S. B. Euvin, People's. Senate: Republicans, 9; Democrats, 28; People's, 1. House: Republicans, 16; Democrats, 75; People's, 11. The People's members were elected by the fusion of all opposed to the regular Democratic candidates.

BUBBLES IN THE AIR.

The Citizen and His Duty.

"What do you think of this idea that suicide is sometimes permissible?"

"It may do for women," replied the candidate, "but for a man—a man with a vote—never!"

Squelched.

"See the pretty doggies!" said the new nurse.

"While I admit the many immaculately noble qualities of the canine race," replied the Boston baby, "yet I must beg leave to protest against your use of the endearing diminutive. It savors of a mawkish and morbid sentimentality."

Unconsidered Trifles.

It is a New England man who swallows live frogs at $1 a swallow. Out this way people prefer to swallow their hops in liquid form.

If the man with a pull ever tackles Senator Peffer's chief element of greatness——!

The oyster joke has now broken out of its shell.

It is not at all likely that Almy, the girl-slayer, whom the citizens of Hanover, N. H., abstained from lynching, will escape a legal hanging. But if he should —— Shelbyville would be trying to annex Indianapolis as a suburb of minor importance.

The fatalist is not confined to the Orient, though the unloaded gun, the condemned building and the parachute are all doing their best to eliminate him from Western civilization.

That the ears of humanity are growing larger and their jaws growing less is but another illustration of the survival of the fittest. The man who keeps his ears open and his mouth shut is coming to the front.

Balmaceda is probably wishing for the balm o' Gilead about now.

Pretty lasses and pancake hats form a sweetly harmonious combination.

ABOUT PEOPLE AND THINGS.

IT is the unanimous testimony of travelers that Port Said is the wickedest small city in the world. Outcasts of Europe, Asia and Africa harbor there.

MISS FRANCES E. WILLARD has canceled a number of engagements for this autumn, in New England, Pennsylvania and Iowa, owing to her mother's ill health.

A NEW stringed instrument, called the "violetta," has been invented by Alfred Stelzner. The instrument has a compass between that of a viola and a violoncello, and Joachim has bought one for quartet use.

MISS MILDRED HOWELLS, the only daughter of W. D. Howells, the novelist, will be among the New York debutantes this winter. She is a tall, graceful girl, with brown hair and eyes, and sweet, unaffected manners.

ARCHBISHOP KENRICK, of St. Louis, is as fond of taking long walks as Cardinal Gibbons is. He never enters a street car, but as a result of his frequent jaunts about the city on foot nearly everybody in St. Louis knows him by sight.

THOMAS HUGHES, of "Tom Brown's School Days" fame, is a fairly successful lawyer, with a practice that brings him in about £600 a year. But he has a small private fortune, which probably accounts for his not exerting himself more at the bar.

JOHN MACKAY, though one of the wealthiest of the Pacific coast millionaires, is a man of very simple tastes. He is always well dressed, but never displays any jewelry, not even a watch-chain. He is a plain eater, preferring a sirloin steak to a canvas-back duck, and is very abstemious in drinking, even when entertaining company.

MRS. LOGAN still dresses in the most sombre black. The only time she has omitted it was at a White House dinner, when she appeared in lavender faille, a very becoming costume. She still wears her mourning veil and widow's cap, and at her throat is a big, old-fashioned brooch containing a picture of General Logan.

JOHN B. GOUGH's beautiful rural home, "Hillside," near Worcester, on which he spent $200,000 and a vast amount of taste and labor, has now been sold by his executor for much less than the sum here mentioned. His heirs, Mrs. Gough's nieces, the Misses Whitcomb, will give possession in November. They retain most of the furniture and the library.

MME. DE CHARETTE, who goes by the name of "Marie" in the Comte De Paris's family, is the daughter of Col. A. T. Polk, of Nashville, Tenn., and the grandchild of Bishop Polk, who fell in battle during the rebellion. She is a very charming and beautiful woman, universally beloved, and has proved herself in every way fitted to become the successor of the General's first wife, a daughter of the Duke of Fitzjames.

ANTOINETTE STERLING, the well-known contralto, who used to sing in oratorio here and in England, and who has lately joined the Quakers, created an unusual sensation at a meeting at Legtonstone. After the meeting had sat for a long time without the spirit moving any one to speak, Mme. Sterling got up and sang "Rest in the Lord," without interruption. Afterward one of the elders approached her and said: "Thee knowest, sister, that it is against the rules, but if the Lord telleth thee to sing, thee must."

"IT is best," says a Toledo physician, "to ride up in an elevator, and, when coming down, to take the stairs. Like going up hill, walking up stairs is hard work and sometimes risky, especially for people with weak lungs, defective respiratory organs or heart disease. But going down stairs hurts nobody, but is good exercise; going down on a brisk run is really a good thing—it shakes up the anatomy without incurring the danger of physical over-exertion; this shaking up is good for one's internal mechanism, which it accelerates, especially the liver, the kidneys and the blood circulation."

DETROIT loses a notable woman by the death of "Aunt" Emily Ward, a few days ago. She was the daughter of a Baptist clergyman, and was born near Syracuse, but she was only a child when the family removed to Detroit. While yet only ten years old she was dubbed "Aunt Emily," on account of the fostering spirit she showed toward the helpless. While her brother, Eber Brock Ward, the millionaire vessel-owner of Detroit, was accumulating a fortune, she was hunting up and caring for waifs and orphans and starting them in life. Some of these are now prominent in affairs and men of wealth. Don M. Dickinson was one of her proteges.

Of Course He Is.

Atchison Globe.

There is a poor man in Atchison who says he has no desire to be rich. He is also a liar.

BANKERS AND THE TAX LAW

Importance to Farmers and All Citizens of the Question Raised by the Former.

Ridiculous Contrasts Presented Under the Operation of the Tax System, and Overtaxation of Agricultural Interests.

To the Editor of the Indianapolis Journal:

The present difficulty between the State Board of Tax Commissioners and the banks is far more important to all citizens than one would at first suppose. The chief question involved is whether tax officers have the right to examine a man's books or go through his house or business place to ascertain the quantity and value of his taxable property. If they can inspect the books of bankers they can inspect any business books, or papers, or personal property whenever they have reason to suspect that any personal property is being withheld from the tax list. The Constitution guarantees the right of the people to be secure in their persons, houses, papers and effects against unreasonable searches and seizures. Whether the right of a taxing officer to make the kind of investigation mentioned is unreasonable is the issue at law. No attempt will be made here to consider the merits of this question. What is proposed is to observe the great need of this power of investigation and the far-reaching effects of a decision against its constitutionality.

In this dispute is involved the right of equal and just taxation and the power of enforcing it. If the banks win all hopes of securing just and equal taxation must be practically abandoned. This will appear after a consideration of the systems of taxation, because no one that is practicable is free from evasion by dishonest persons. Let us examine our system, called by economist "the general property tax."

For a long time the political economists and others have waged a relentless warfare against the system of taxing general property. They claim that it is the worst system of taxation in the world, for five reasons. These objections are inequality in assessments, failure to reach personal property, incentives to dishonesty, that the amount of personalty shrinks as the levy is increased, and double taxation. The last objection is not inherent in the system, for a proper law will provide against double taxation. Inequality in assessment is an inherent defect, but can be practically destroyed by the election of good assessors and equalization boards. The other three objections are due to the dishonesty of citizens touching the assessment of personal property, due to the evasion of law or the failure to enforce it.

PERSONAL PROPERTY ESCAPES TAXATION.

Personal property escapes taxation, but real estate does not. Therefore the farmers and other land-owners not only pay the bulk of the taxes, but pay very much more than their proportional share, while owners of personalty escape their portion of the burden by perjury, misrepresentation or concealment. This is a painfully severe charge against the loyalty and veracity of our citizens, but it is a fact known to everybody. The Haytian thinks it is not wrong to be treasonable, for it is common in Hayti, so here men smile at dishonest efforts to escape taxation.

In examining the tax lists of cities and States we find the real-estate assessment has everywhere increased each year, step by step with the growth of population, while the value of personal property has diminished and fluctuated ridiculously. In Ohio the personalty was $86,000,000 less in 1879 than in 1875. This decrease was not due to the depreciation of paper money and prices about that time, for real estate did not take a backward step, but increased in valuation, whereas the depreciation of money would affect all prices alike. This is shown, too, by the fact that from 1883 to 1884 there was a decrease in personalty of $14,000,000, and to 1885 over $32,000,000. In Boston there was a decrease of $21,000,000 from 1881 to 1885, and of $55,000,000, or one-fifth of the whole personal property, from 1874 to 1885. In Cincinnati real estate, in 1868, was $68,000,000, and increased regularly to $129,000,000 in 1886; in 1868 the personalty was also $68,000,000, but it gradually shrunk to $42,000,000 in 1886. Thus the two were equal in 1868, while in 1886 the personalty was only one-third as much as the real estate, and not two-thirds its former value, yet the population had nearly doubled. Providence, R. I., had the same experience. In Connecticut money at interest decreased from nearly $14,000,000, in 1864, to $7,600,000 in 1885. In California personal property decreased from $220,000,000, in 1872, to $164,000,000 in 1887, that is $56,000,000, while land nearly doubled. In Illinois personalty paid only one-fifth of the tax in 1885, and in Chicago one-seventh. In New York personal property decreased $106,000,000, or one-fourth from 1871 to 1888, and in 1888 paid only one-tenth of the tax. Two towns of apparently equal wealth, in New York, returned $5,000 and $700,000, respectively, on personalty. In a New Jersey county, in 1887, the land was assessed at $272,233 and the personal property at $591.

RIDICULOUS CONTRASTS.

These figures are ridiculous in the face of the fact that in these days personal property, as defined by the tax laws, far exceeds real estate in value in all the older States. Even in the Territory of Washington, on the far western slope, where the people are mainly agricultural, the auditor in 1887 said that if a true valuation could be reached, it is "clear and incontestable that the wealth of the Territory in personal property, for the purposes of taxation, would largely predominate over that of real estate." He is supported in this by the Auditor of Iowa in 1881 and the Controller of Idaho in 1888.

Another unfortunate condition of the farmer in regard to this matter is that not only is his land unable to escape taxation, but his personalty cannot. His personal property is of such a nature, usually, that the assessor can see it without trouble and value it at its worth. The farmer's name, too, is always on the tax-list, because he owns land, so that the officer misses none. Economists often claim that in many places assessors do not look for personalty unless the name is on the land list. This is not quite true in Indiana, but is elsewhere.

Touching the facts foregoing there is a great abundance of affirmative evidence from State tax officers, assessors and State boards, who have had actual practical experience in the operation of the property tax law. They are uniform in support of the defects I have stated. I will give the opinion of the State assessors in New York, for a few years, on the general property tax: "A more unequal, unjust and partial system for taxation could not well be devised." * * * "The defects of our system are too glaring and operate too oppressively to be longer tolerated." * * * "The burdens are so heavy and the inequalities so gross as almost to paralyze and dishearten the people." * * * "The system is a farce, sham and humbug." * * * "The present result is a travesty upon our taxing system, which aims to be equal and just." * * * "The general property tax is a reproach to the State, an outrage upon the people, a disgrace to the civilization of the nineteenth century and worthy only of an age of mental and moral darkness and degradation, when the only equal rights were those of the equal robber."

OVERTAXATION OF FARMERS.

This overtaxing of the farmers is a greater evil than the overtaxation of most other classes of tax-payers, for they cannot shift any of the burden. The capitalist shifts his taxes on his debtor by increasing interest. The city real-estate-owner can shift his taxes on his tenant by increasing rents. The manufacturer increases his schedule of prices with an increase of taxes. The merchant adds all expense items to the original cost of his goods in marking them. But the farmer has nobody under him, and he cannot control the prices of farm products in the least. He must take the prices as they come, and to increase his tax ten times in Indiana would not increase the price of grain a cent. It would only bankrupt the farmer.

For these reasons, and the fact that our law taxes farmers' debts twice, the operation of the present system of taxation is disastrous to the farmers. They all know it, and have loudly complained of the injustice done them. Professor Seligman, of Columbia College, a thorough student of taxation, uses this language:

> The weight of taxation thus rests on the farmer. In the rural districts the assessor adds the personalty, which is generally visible and tangible, to the reality, and imposes the tax on both. We hear a great deal about the decline of farming land. But one of its main causes has been singularly overlooked. It is the overburdening of the agriculturist by the general property tax. The farmer bears not only his share, but also that of other classes of society. * * * It is no wonder that the small farmers cry out in their desperation for the equal enforcement of the laws taxing personalty.

The State Auditor of Iowa says that "the class of property that escapes taxation most is the class of property that pays the largest dividends." The Auditor of Kentucky says, "the property of the small owner as a rule is valued by a far higher standard than that of his wealthy neighbors." The State assessors of New York say: "In every portion of the State we find the most unproductive property, and that of the lowest real value assessed at the highest ratio. The rule holds good that those who have to battle hardest with life for subsistence are compelled to pay the most onerous taxes on the real value of their property." This opinion is concurred in by the West Virginia Tax Commissioners, the Comptroller of Tennessee, and others. The result of the whole thing seems to accord with Walpole's advice, that it is safer to tax land than personal estate, because "landed gentlemen are like the flocks upon their plains, who suffer themselves to be shorn without resistance; whereas, the trading part of the nation resembles the boar, who will not suffer a bristle to be plucked from his back without making the whole parish to echo with his complaints."

All this trouble and injustice arises from the failure to reach and fully assess personal property. The economists advise us to abolish the whole system of property tax in order to remedy the evil. They clamor for a tax on net income as the panacea; make every one be taxed according to his ability to pay. I shall not here suggest the defects of such a system. Suffice it to say that in the face of such a tax net incomes would vanish; they would be figured and lied out of existence. The State would soon have nothing to tax and would bankrupt the first year. There is no danger of any State relying solely on the net income tax, and it is idle to talk about it. It would be made unjust in its results as well as a tax based on gross income. But net incomes would be fully as difficult to assess as personal property. I am satisfied, after examining all the tax systems employed in the States and Europe, that the best tax law will not adopt one hard and fast rule, but will draw from all systems, as their application is demanded by the peculiar character of different persons and corporations and their property; that it will be a composite system, so as in the best practical way to make everybody and all property pay a proportional tax.

NEED OF POWER TO REACH PERSONALTY.

But whatever system be adopted, in any case, there is more or less chance for some persons and property to escape taxation. Therefore, no tax will be just and equal unless the assessing officers be armed with enough power to reach all persons and property. Our law attempts to do this. It authorizes the taxing officer, "for the purpose of properly listing and assessing property for taxation and equalizing taxes, to inspect and examine public records and the books and papers of corporations and tax-payers." It provides for other means of getting information, and, among others, banks are required to show their books. Without the enforcement of these provisions there cannot be justice and equality in taxation, but the honest must carry the burden of the dishonest. Some officers are endeavoring to enforce this law, to fortify the general property tax at its weak point; and right there is where the bankers have attacked it. They say that the United States Constitution forbids the taxing officers doing the only thing that can make any system of taxation equal and just; that such a thing is an unreasonable search.

The outcome of the contest will be watched with interest by the economist and the farmer. The former will consider it a final test of the old-fashioned tax system; the latter a contest between justice and injustice. How the courts will look at it cannot well be foretold. What is or is not reasonable is a matter of opinion. But there is one curious fact in this connection. It is not unreasonable search for tax officers to go through the trunk of a lady or gentleman returning from Europe. There are many instances of them requiring ladies to disrobe partially to search for smuggled goods. They have gone through my picnic dinner basket. It is not unreasonable search for them to inspect every kind of goods, test their quality and demand all papers relating to those goods for examination. All this is to enforce a tax, to learn what taxable personalty one has and what it is worth, and it is not unreasonable, although the United States taxing officers are subject to the Constitution as well as State officers.

V. H. LOCKWOOD.

INDIANAPOLIS, Sept. 1.

The Works Coming to America.

Manufacturers' Record.

How it must have grieved the hearts of the free-trade editors of this country to be compelled to publish in their Associated Press news last Monday the following dispatch from London:

> Commercial circles are agitated by the announcement that the large firm of Leyston & Sons have abandoned their old-time location at Tipton and Tividale and are about to erect tin-works in the United States. The construction of an American plant is said to have already been begun under the personal supervision of Mr. Leyston, sr., who has succeeded in obtaining the American rights in valuable patents for tinning sheets. This is regarded by many as the beginning of a general movement of the tin-plate and allied industries from Great Britain to America as a result of the new American tariff on tin-plates.

Every day adds to the certainty that this country is going to build up a great tin-plate business, which will give employment to many thousands of hands and keep at home the $25,000,000 or $30,000,000 that we have been annually sending abroad for tin-plate.

Politics and Politics.

Washington Post.

It will not do to declare that farming and politics cannot be successfully combined, or that a farmer will not make a good politician or good legislator. It is as consistent for a farmer to go into politics as for the follower of any other occupation, and it is not unreasonable for any American citizen, no matter what his occupation might be, to take an interest in public affairs. But there is a vast difference between this and the sudden conversion of life-long political hangers-on to the cause of agriculture. There is a strong odor of hypocrisy about the whole business, and the politician who refrains from attempting the easily penetrated disguise is the wise politician.

Unifying the People.

Philadelphia Press.

President Harrison, in what may be called his road-side chats, has proved himself again to be very happy. What he says is good; what he omits to say is better. He says more in ten lines than almost any other man could say in a column. The country should be proud that we have such a hearty, sensible and honest President. He is educating the Nation by precept and example in patriotism, manhood and brotherly kindness. He is unifying the people rapidly. Such a summer as he has spent is extremely valuable to the Nation at large as well as to the Nation's head.

Nothing to Fear.

Pittsburg Chronicle-Telegraph.

The Republican party has nothing to fear from a full investigation of the operation of a protective tariff, and the thorough study of the subject may give Senator Carlisle himself some information he does not already possess, or even enable him to deduce principles from ascertained facts which shall convert him from the error of his free-trade ways.

The Most Prosperous on Earth.

New York Press.

It is not well to gloat over the misfortunes of others, but what American, who glances around at the condition of the rest of the world, can help being grateful that he is an American? The people of the United States are the most prosperous on earth, judged by any standard you choose of what constitutes prosperity.

Loss of One Democratic Argument.

Trenton, (N. J.) Gazette.

The "grandfather's hat" shrank almost out of sight under the effect of President Harrison's remarkable speeches early this summer, and has now entirely disappeared from American politics under the influence of his recent brainy addresses.