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The two free-trade organs in this city are snarling at each other about the sugar tax.

If the President is drawing his sorrow...

It is now claimed that the strong partisan expressions in the Catchings letter were not made by President Cleveland, but by citizen Cleveland.

Domestic skeletons are no respecters of persons. The Vanderbilt article does not differ materially from those sometimes concealed in the closets of the poor.

A letter from Senator Gorman or a breezy interview from Senator Brice seems necessary to complete the controversy over "party perfidy and party dishonor."

Congress has got the tariff bill off its hands, the President has got Congress off his hands, and the country has for a brief season got both Congress and President off its hands.

It must be a source of constant consolation to Willie C. Pecknick Breckinridge, of Kentucky, that every Democratic Representative, like himself, is making a defensive campaign.

When will the Sentinel drop those black-letter paragraphs to the effect that sugar was 58 cents higher per 100 pounds a year ago than now, when the price which the jobber gave it was 38 cents?

Secretary Carlisle is accounted a good lawyer, but he must be rusty in the business to send customs officers a circular concerning the new tariff law in direct opposition to a decision of the Supreme Court.

Instead of declaring that the present Democratic tariff shall mean industrial peace, the President, Chairman Wilson, Senator Mills and their followers declare that it means everlasting war upon industry.

Word comes from Nebraska that the best sugar industry, which sprung up under the protection of the McKinley bounty, and which promised so much, will be ruined by the Sugar Trust law. The McKinley policy was that under which the best sugar industry in France and Germany has assumed immense proportions.

Secretary of State Myers would not be wise to spend his time in preparing an answer for Mr. Owen's Peru speech, as he has several good ones; but he should give some attention to the marshaling of evidence to prove that Mr. Cleveland, whose last expression regarding veterans was that in thousands of neighborhoods they are fraudulent pensioners, "is the best friend the soldier has."

That was a piece of impertinence on the part of Vice President Howard to submit inquiries questioning the right of railroad companies to haul Pullman cars with mail trains if the A. R. U. objected. That is, it was an impertinence if Howard has sense enough to know what such an offense is. It was even a greater offense for the commission to admit such questions to the record, as two of them are lawyers.

The report of the Census Bureau in regard to the number of American families who own their homes and those who rent presents some interesting points. In the absence of previous reports or similar ones from other countries, there is no basis of comparison, but it is interesting to learn that almost 88 per cent. of all the families in the country own their homes. The percentage of families who own their homes is larger in the country than in the cities, being 66 to 23 per cent. It is a surprise to learn that New York, which has been supposed to have the greatest number of dwellings in tenement houses, flats and apartments, really has a larger percentage of home owners than any other American city of 100,000 population or more. It is not stated where Indianapolis comes in, but unless local opinion is greatly at fault, it ought to stand high up in the list.

Regarding the income tax question is raised as to what deductions are exemptions a man will be entitled to make. The tax is 2 per cent. on the excess over \$1,000, and the permissible deductions are as follows: First, the necessary expenses actually incurred in carrying on any business, occupation or profession, and also all interest due or paid within the year on existing indebtedness; second, all national, State, county, school and municipal taxes, paid within the year, not including those assessed against local benefits; third, losses actually sustained during the year, incurred in trade, or arising from fires, storms or shipwreck, and not compensated for by insurance or otherwise; fourth, debts ascertained to be worthless, but excluding all estimated depreciation of value and losses

within the year on sales of real estate purchased within two years previous to the year for which income is estimated; provided, that no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or of estate. No other deductions are permitted by the law than those above named.

QUOTATIONS FOR A CUCKOO.

The Sentinel showed its confidence in the Journal yesterday by copying its quotations of the prices of sugar Aug. 30, 1893 and 1894, to show that sugar was higher then than now. The Sentinel should know that the conditions are different. The sugar crop from which the article was sold in August, 1893, was a short one, and the new crop could not be anticipated. The crop which is now on the market was an abundant one, hence the decline in the markets of the world. The Journal will not take the Sentinel's quotations, because they are not full; but it gives below the lowest wholesale price of the leading grades of sugar upon the market at the refiner's in the East June 1, 1894, and Aug. 25, 1894, taken from the circular issued on those dates by the secretary of the Indiana Wholesale Grocers' Association:

Table with columns for Quality, Date, and Price. Includes items like Cut loaf, Standard powdered, and No. 1 Phosphated.

It will be seen that all of the brands quoted, except four, were a dollar a hundred pounds higher at the refiner's Aug. 25 than they were June 1. They were made higher a week ago because there was then no doubt that the Democratic tariff bill would become a law in forty-eight hours, when all sugar imported would cost 40 per cent. more, and consequently all sugar in stock in the country could be sold for 40 per cent. more than the importing price. The Sentinel will also see that, in the period named, with the same crop, granulated sugar has advanced in price \$1 on a hundred, which is 25 per cent. It will also see that upon the brand known to the trade as "Empire A," a soft light sugar, sold largely, the price has advanced from \$5.62 to \$6.62 a hundred, or over 27 per cent. If the Sentinel will inquire of any considerable retailer it can learn that on June 1, 1894, he was selling twenty-two pounds of granulated sugar for a dollar, while that money will pay for but seventeen pounds now—all because of the Democratic legislation in behalf of the Sugar Trust, which, three months ago, the Sentinel was denouncing with all the fury of expert command of epithet.

WAR AND RUMORS OF WARS.

The Washington dispatch to the effect that Mr. Bynum had joined the Gorman-Brice wing of the Democratic party and will be its candidate for Senator against Mr. Voorhees will not surprise those who are close observers of political events. When the tariff rail was begun in Congress, Mr. Bynum was an ardent free-trader, and showed his devotion to the Cleveland coterie when he wrote to the workmen in the gas region and in the Merritt woolen mill insulting letters in response to petitions sent to him asking his influence against the effort to reduce the protective duties. But Mr. Bynum was not taken into the subcommittee which was to pilot the Wilson bill through the House. Soon he was out in an interview in which he condemned the ad valorem duties of the Wilson bill and favored specific duties. When the Gorman bill reached the House it was noticed that he was not one of the Democrats who pushed into the front row to assail it. While it was in conference he predicted, quietly, to be sure, but frequently, that the Senate bill would be passed, and predicted in a manner which gave the impression to the close observer that he was in favor of it. He was one of the leaders of the House caucus movement which was an attack on the President and the Wilson gang, and which was inspired by Gorman and Brice. He was denounced bitterly by the Sentinel for such participation. During the last three months the fact that his free-trade heresies will not be accepted in the Seventh district has made a lodgement in the Bynum intellect. That has all along been the belief of the traitors Gorman, Brice, Smith and Murphy. Rejected by the President's coterie, seeing defeat in November, Mr. Bynum has allied himself with that wing of the party which, before 1893, will be strongest in the North—that which will be led by the "traitor" Senators. But it is too late; the people of the Seventh district "have it in" for Bynum. The hundreds of mechanics in the gas region whom he insulted by letter in December will not forget, but will get even in the voting booth next November.

BOWL OF THE TEXAS CATTLEMAN.

The following Associated Press dispatch, bearing date San Antonio, Tex., Aug. 30, may be of interest to the farmers of Indiana:

It is claimed by the cattlemen of southwest Texas that the new tariff bill will result in serious injury to the cattle interests of this section. The duty is reduced from 30 per head to 20 per cent. ad valorem, and now that grass is good on this side it is expected that at least 100,000 cattle will be brought into Texas from Mexico within the next sixty days, and after being fattened marketed in this country, thus forcing down the prices. Thousands of head of cows and stock cattle will also be brought into Texas from Mexico. There will also be large exportations of cheap horses from Mexico into this country.

The foregoing is not a Republican campaign lie, but was probably written by a man who never voted a Republican ticket, and the facts were furnished by men who have helped to make the Democratic majority in Texas 100,000. The duty under the McKinley law of 30 per head was practically prohibitory, since away off in Texas they are pretty good cattle that are worth more than \$10 or \$15. The duty, therefore, was from 75 to 105 per cent. ad valorem. Now it is 20 per cent. on the value in the country from which exported, which in Mexico must be less than \$10; consequently the duty is reduced from \$10 per head to \$2, if valued at \$10. Here is a reduction of 80 per cent. on cattle on the Texas border, which, practically makes Mexican cattle worth 80 per cent. and more for the purpose of importing to Texas. This importation of Mexican cattle to Texas will

plut the market and force prices down. Lower prices for cattle in Texas means lower prices in Indiana.

Again, as to horses and mules: The duty on horses and mules was \$30 a head, and 30 per cent. more if the horses were worth \$150 and over. The duty under the present Democratic tariff is 20 per cent. The McKinley duty was made high to prevent the heavy importation of cheap horses and mules from Mexico and Canada. For the purposes of importing the price of such animals was often \$30 than \$50 a head. The 20 per cent. ad valorem duty on a \$40 horse would be \$8, or \$22 less than under the McKinley law. A duty of \$30 on a \$40 horse would be 75 per cent. ad valorem. That means a reduction of 55 per cent. on 75 per cent., which is 73 per cent. But as new animals are valued at \$30, it means that the duty has been reduced from \$30 to \$6 a head. It means, also, that the Mexican "bronco" will be imported by thousands to further reduce the present very low prices of horses.

LOOKING BACKWARD.

The Chicago Herald congratulates the country that after the lapse of nearly half a century it has, thanks to the Democratic party, a tariff based as nearly as possible on the Walker tariff of 1846. "So prosperous were the people under this beneficent law," says the Herald, "that in all the changes of parties during the succeeding decade and a half up to the civil war no thought was ever suggested of changing it, save in the direction of lower duties, and then for the purpose of avoiding a surplus in the treasury." If the country prospered during the period that the tariff of 1846 was in force, as in some respects it certainly did, the government finances must have been very badly managed by successive Democratic administrations. Statistics show that the government receipts from customs during the first four years of the tariff of 1846 were \$123,920,411, while the expenditures during the same period were \$176,128,555, or \$52,198,144 in excess of the receipts. During the same period the public debt increased from \$15,550,392 to \$63,452,772, an increase of \$47,902,371 in four years. During the eleven years that the Walker tariff was in force, from 1846 to 1857, the aggregate amount of government revenue received under it was \$23,357,872, while the government expenditures during the same period were \$54,748,777, an excess of expenditures over revenue of \$31,390,905. Yet the Walker tariff was a tariff for revenue only.

Whatever prosperity the country enjoyed during the period of the Walker tariff was due in a far greater degree to the discovery of gold in California than it was to that law. During the six years from 1849 to 1854, both inclusive, California produced \$30,000,000 in gold, thus furnishing an extraordinary stimulus to business. Of the men now living who are old enough to remember the effects of the tariff of 1846, none can be found who will attribute any part of the prosperity of the country during that period to the tariff or who will welcome the re-enactment of a similar one.

WAR AND RUMORS OF WARS.

While the United States are happily at peace with all the world, without any prospect of trouble, unless it may grow out of the situation in Nicaragua, almost every day's dispatches bring warlike news from some part of the world. First, there is a war between China and Japan, which, however languidly it may be regarded from this side of the globe, is really an important event. These populous and powerful nations of the Orient are slow to move, but once aroused they are capable of accomplishing great things. The present war will try to make it a settlement of old scores. The certainty that they will fight to a finish, with the ever present possibility of Russian intervention and a more or less general European war, makes it an event of interest even to the Western world.

A few days ago a dispatch from the Hague stated that all Holland was exiled over news from the island of Lombok that three columns of Dutch troops had met with a disastrous defeat, and, in fact, narrowly escaped annihilation at the hands of the rebellious Balinese. It is not to be expected that the average American should know or care much about the operations of the Dutch in the island of Lombok, and yet when more than five hundred officers and men of a trained European army are killed in battle the student of current events is apt to inquire what it all means. Briefly, then, Holland's possessions in the East, commonly known as the Dutch East Indies, embrace a population of thirty-two million people. The possessions are divided into twelve provinces, of which the islands of Bali and Lombok constitute one. The trade of these possessions is valuable, and to maintain her hold on them Holland maintains there an army of 1,600 officers and 34,000 men—considerably larger than that of a regular army of the United States. There has been trouble with the natives for some years past, but no such disaster has overtaken the Dutch troops as that which recently occurred. With savage cunning, the natives drew the Dutch forces into an ambush where retreat was cut off, and they were mercilessly slaughtered. Such a disaster is enough to create excitement in Holland, and it will doubtless lead to very decisive measures by way of punishing the natives and re-establishing the prestige of Dutch arms.

The fighting in Samoa, which has led to the intervention of British and German warships, can hardly be called a war, and yet the contending parties show quite as much anxiety to exterminate each other as if they had ironclad navies and big armies equipped with the latest improved guns. In proportion to their numbers they have been doing considerable killing, and, if let alone, they might have exterminated each other without the interference of the British and German war vessels "in the interests of humanity."

Latest advices from Hawaii state that the friends of the republic were rejoicing over its recognition by the United States the royalists refused to believe the

news, and rumors were current that they would attempt a revolution in the near future. If they do, there will be lively times in Hawaii.

And thus, day by day, from many quarters of the globe, we hear of wars and rumors of wars, and it may be added, in the words of Scripture, "All these things must come to pass, but the end is not yet."

ENGLAND AT OUR DOORS.

Among the many good points made by Hon. W. D. Owen in his opening speech of the campaign was that in regard to the nearness of England to the United States in a commercial point of view. Geographically, the speaker said, England was three thousand miles from the United States, but in an economical and business sense it was only sixty miles away. "Load a ship with freight at Liverpool," said Mr. Owen, "bring the vessel to New York, and when you have paid for the freightage unload that vessel, transfer that cargo of products to a train of cars and have the railroad carry it into the interior of the country as far as the amount you paid for the ocean freight will carry it. How far do you suppose it will take it? About sixty miles." In other words, cheap as railroad freights are in this country, they are nearly fifty times as much as ocean transportation. Steam has brought England to our doors. The American manufacturer has to pay as much for shipping his products sixty miles by rail as the English manufacturer does to send his goods across the ocean. The time was when the Atlantic was a great factor in protection; how it hardly figures at all. This would not matter if the rate of wages and other conditions in England were the same as those in the United States, but as they are greatly in favor of the foreign manufacturer the whole difference should be equalized by protection. Cost of transportation no longer furnishes any protection to the American manufacturer against his foreign competitor. The ocean has been bridged by steam.

One of the latest blunders discovered in the Democratic tariff law is in the sugar schedule. While the duty on raw sugars is 40 per cent. and on refined sugars 40 per cent. plus one-eighth of a cent a pound, "sugar candy and all confectionery made wholly or in part of sugar, and on sugars after being refined, when tintured and colored or in any way adulterated," the duty is 35 per cent. ad valorem. The New York Times, commenting on this point, says:

A little tincture, a little color or adulteration, will enable the foreign refiner to send his refined sugar through the custom house on the duty of 35 per cent. ad valorem, and while the trust has confidently reckoned on one-eighth of a cent per pound, assuming that refined sugar can be entered at an application of 35 per cent. ad valorem, in favor of the foreign refiner who takes advantage of the candy clause would be 15 per cent. ad valorem, or 15 cents a hundred pounds, plus one-eighth of a cent a pound, or 15 cents a hundred, making altogether 30 cents a hundred, and a net profit of one-eighth of a cent a pound.

It seems to be a section of the Wilson bill which was not expunged, but it will cause anxiety among the magnates of the Sugar Trust.

Several Republican druggists have received type-written mislives signed "Sentinel Newspaper Company," and written on office paper with the Sentinel's heading, bearing in its corner the name of S. E. Moss, which read something as follows:

There is evidence that at about 2:30 Sunday afternoon you sold a drink of whiskey; if you do not retract the offense no complaint will be made.

The druggist who received the above warning, and who is a well-known citizen, has never sold a "drink" of intoxicating liquor to be drunk in his store any day in the week since he has been in business, and would be the last to be suspected. As he can prove that no call was made for such a thing on Sunday, he has begun a suit against any paper which may make such a charge. The probability is that the person who sent out these notices stole the Sentinel paper and envelopes for the purpose, or that some irresponsible employe of the Sentinel, by a failure to determine what are and what are not land values. The right of way or franchise value of a railroad cannot be considered as anything else but land value. The average franchise value of railroads is four times the value of the road and all equipments. The single tax law, the railroads in this State would be assessed on \$40,000,000 instead of \$10,000,000.

The Journal says: "If the single-tax theory were law, \$114,800,000, at least one-half of the amount now assessed, would be stricken out, and the State, county and municipal taxation would fall upon the land and lot values, namely, \$32,283,920. Well, suppose it would; single taxers claim that under that system we would not require one-half the revenue that is now required, but it is not necessary to extend the argument in this article that far. We will take present figures. The present revenue required is \$2,000,000. To raise this revenue by a single tax on land values a rate of \$3.60 would be required. Anyone who reads this article can easily ascertain what taxes he would pay under the single-tax system. All he would pay would be \$100 on the value of the land, and a lot that he owned. That is, he would pay that much if we required the same amount of revenue and the lands and lots were assessed the same as now. Our township assessor employs fifty-six men ninety days to assess personal property. If the single tax were law, two men could do all the work in two weeks. The land values in the business district of this city are appraised at but 72 per cent. of their true selling value. I suppose business men in other cities of the State are just as indignant in their respective cities as our business men are. The deficit in the appraised value of land values in our business district is not less than \$1,000,000. The franchise of the street-railroad company is not assessed at all. The net earnings of the street-railroad company would pay a fair interest on the franchise of the street-railroad company. The value of the street-railroad franchise. The Journal says that "the owner of a cottage on a lot, and who pays \$100 a year for the same taxes as the next-door neighbor with a house, horses and carriage worth \$10,000." It is an offer of the case that you limit \$100 a year next door to \$10,000 houses. And if you do, it simply shows that the lots in this city are worth on an average \$10,000. Statistics show that, on an average, improvements on residential property are worth the value of the lot. If a man builds a \$1,000 cottage on a lot and the lot increases in value to \$10,000 this man can sell the house and buy for his property if he wants to sell, and if he does not want to sell he should pay to the community the same amount for the special privilege of living in that favored locality that his next-door neighbor pays. This principle is not readily applied to our city affairs. If the single tax were law all would pay the same amount for street improvements that they would pay for land to some extent. The single tax is not a scheme to place the burden of taxation on the class that is more equally distribute the burden by making all contribute to the expenses of our government according to the privilege they hold. It would destroy land speculation, reduce rents, raise wages, increase profits, encourage industry and thereby benefit all.

ABOUT PEOPLE AND THINGS.

The word colition means petticoat, and was originally applied to a species of the modern skirt dance.

The eyeball is white because the blood vessels that feed its substance are so small they do not admit the red corpuscles.

M. Durnof, the aeronaut, who first opened communication between the besieged Parisians and the outside world in 1870, is dying in a Paris hospital. His balloon was ruined by the meteoric fire for twenty-two years he never received a cent from the government.

Lord Rothschild, according to foreign papers, has undertaken to train zebras for carriage use. He had three recently, and had them first driven singly with a pony. One of them has become so docile that he will drive about the streets of London a few days ago.

The Democratic candidate for Lieutenant Governor of Kansas, "Sitt" Cooke, is temporarily out of politics, and the cause is one that may well injure his prospects among the horny-handed voters of Kansas farms. It is a broken leg, caused by too violent play at lawn tennis.

Secretary Gresham's favorite walk in Washington is the Zoo, where he has made a friend of a huge old buffalo bull, which

he prods with his cane through the fence. This has occurred so often that whenever the Secretary approaches the enclosure the buffalo walks up to meet him.

Representative Talbert, of South Carolina, occupies a unique position among Congressmen in that he neither goes to the theater, drinks, smokes, chews nor plays cards. He has a habit, however, of never passing a beggar on the street without giving him a nickel, disposing of thus the small change that most men spend on themselves.

Augustus Thomas, the playwright, is a heavily built man, with a smiling countenance, who does not look as though the midnight oil disagreed with his health. He is one of the few playwrights in the country who can undergo the ordeal of a "first night" of one of their own plays and still exhibit outwardly the excitement that most pertain to such an occasion.

Siberian millionaire Ponomareff, whose death was announced at St. Petersburg some month ago, left a million rubles with the direction that they should be placed in banks at compound interest for the benefit of the poor, which they are to be devoted to the construction and support of a Siberian university at Irkutsk, at which instruction is to be gratis.

So strong his fame for telling things afloat. None can molest it. He went fishing and he was no bit. And he confessed it.—Washington Star.

If you strike a thorn or rose. Keep a-go! If it falls or if it snows, Keep a-go!

"Tain't no use to sit 'n' whine Behold 'n' look on your line; Bait your hook at 'keep on tryin'— Keep a-go!"

When the weather kills your crop, Keep a-go!

"Spos' to get 'n' every dime; Git 'n' broke 'n' any time; Tell the world you're feelin' prime! Keep a-go!"

—Atlanta Constitution.

SHREDS AND PATCHES.

When you see it in the sun it's a spot.—Chicago Tribune.

Not really good man ever wants to climb a tree to be looked at.—Ram's Horn.

They are called racing tips because their patrons are so easily upset by them.—Sift.

No man would listen to you talk if he didn't know it was his turn next.—Aitchison Globe.

Cleveland has become a President without a horseshoe over his door.—St. Louis Globe-Democrat.

When church members want to have a picnic Sunday they call it a camp meeting.—Aitchison Globe.

Homeward the cuckoos, with clipped wings, wend their weary way.—Philadelphia North American.

It is a question whether a man is your friend or not until you smoke the cigar he has given you.—Philadelphia Record.

Overindulgence in whisky does not appear to have made money tight during the few days Cincinnati Commercial Gazette.

The adjournment of Congress leaves the people of the United States in a state of confusion and spurred.—New York Tribune.

Mr. Kurino, the new Japanese minister, says he will that in Chicago they must have taken him for a New Yorker.—New York World.

If the whisky Trust is in such hard luck it seems to me that the public to believe it might take the Keeley cure and try to sober up.—Chicago Record.

THE SINGLE-TAX THEORY.

To the Editor of the Indianapolis Journal: In the Journal of last Saturday you represent the single tax as a system of taxation that would place the burden of taxation upon the farmer and the owners of small homes, and would reduce the taxes on railroads. This objection is a common one. It comes from a misunderstanding of the nature of the single tax, and to determine what are and what are not land values. The right of way or franchise value of a railroad cannot be considered as anything else but land value. The average franchise value of railroads is four times the value of the road and all equipments. The single tax law, the railroads in this State would be assessed on \$40,000,000 instead of \$10,000,000.

The Journal says: "If the single-tax theory were law, \$114,800,000, at least one-half of the amount now assessed, would be stricken out, and the State, county and municipal taxation would fall upon the land and lot values, namely, \$32,283,920. Well, suppose it would; single taxers claim that under that system we would not require one-half the revenue that is now required, but it is not necessary to extend the argument in this article that far. We will take present figures. The present revenue required is \$2,000,000. To raise this revenue by a single tax on land values a rate of \$3.60 would be required. Anyone who reads this article can easily ascertain what taxes he would pay under the single-tax system. All he would pay would be \$100 on the value of the land, and a lot that he owned. That is, he would pay that much if we required the same amount of revenue and the lands and lots were assessed the same as now. Our township assessor employs fifty-six men ninety days to assess personal property. If the single tax were law, two men could do all the work in two weeks. The land values in the business district of this city are appraised at but 72 per cent. of their true selling value. I suppose business men in other cities of the State are just as indignant in their respective cities as our business men are. The deficit in the appraised value of land values in our business district is not less than \$1,000,000. The franchise of the street-railroad company is not assessed at all. The net earnings of the street-railroad company would pay a fair interest on the franchise of the street-railroad company. The value of the street-railroad franchise. The Journal says that "the owner of a cottage on a lot, and who pays \$100 a year for the same taxes as the next-door neighbor with a house, horses and carriage worth \$10,000." It is an offer of the case that you limit \$100 a year next door to \$10,000 houses. And if you do, it simply shows that the lots in this city are worth on an average \$10,000. Statistics show that, on an average, improvements on residential property are worth the value of the lot. If a man builds a \$1,000 cottage on a lot and the lot increases in value to \$10,000 this man can sell the house and buy for his property if he wants to sell, and if he does not want to sell he should pay to the community the same amount for the special privilege of living in that favored locality that his next-door neighbor pays. This principle is not readily applied to our city affairs. If the single tax were law all would pay the same amount for street improvements that they would pay for land to some extent. The single tax is not a scheme to place the burden of taxation on the class that is more equally distribute the burden by making all contribute to the expenses of our government according to the privilege they hold. It would destroy land speculation, reduce rents, raise wages, increase profits, encourage industry and thereby benefit all.

Another illustration of the same principle is given by the fact that the average franchise value of railroads is four times the value of the road and all equipments. The single tax law, the railroads in this State would be assessed on \$40,000,000 instead of \$10,000,000.

The Journal says: "If the single-tax theory were law, \$114,800,000, at least one-half of the amount now assessed, would be stricken out, and the State, county and municipal taxation would fall upon the land and lot values, namely, \$32,283,920. Well, suppose it would; single taxers claim that under that system we would not require one-half the revenue that is now required, but it is not necessary to extend the argument in this article that far. We will take present figures. The present revenue required is \$2,000,000. To raise this revenue by a single tax on land values a rate of \$3.60 would be required. Anyone who reads this article can easily ascertain what taxes he would pay under the single-tax system. All he would pay would be \$100 on the value of the land, and a lot that he owned. That is, he would pay that much if we required the same amount of revenue and the lands and lots were assessed the same as now. Our township assessor employs fifty-six men ninety days to assess personal property. If the single tax were law, two men could do all the work in two weeks. The land values in the business district of this city are appraised at but 72 per cent. of their true selling value. I suppose business men in other cities of the State are just as indignant in their respective cities as our business men are. The deficit in the appraised value of land values in our business district is not less than \$1,000,000. The franchise of the street-railroad company is not assessed at all. The net earnings of the street-railroad company would pay a fair interest on the franchise of the street-railroad company. The value of the street-railroad franchise. The Journal says that "the owner of a cottage on a lot, and who pays \$100 a year for the same taxes as the next-door neighbor with a house, horses and carriage worth \$10,000." It is an offer of the case that you limit \$100 a year next door to \$10,000 houses. And if you do, it simply shows that the lots in this city are worth on an average \$10,000. Statistics show that, on an average, improvements on residential property are worth the value of the lot. If a man builds a \$1,000 cottage on a lot and the lot increases in value to \$10,000 this man can sell the house and buy for his property if he wants to sell, and if he does not want to sell he should pay to the community the same amount for the special privilege of living in that favored locality that his next-door neighbor pays. This principle is not readily applied to our city affairs. If the single tax were law all would pay the same amount for street improvements that they would pay for land to some extent. The single tax is not a scheme to place the burden of taxation on the class that is more equally distribute the burden by making all contribute to the expenses of our government according to the privilege they hold. It would destroy land speculation, reduce rents, raise wages, increase profits, encourage industry and thereby benefit all.

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