

Evening Telegraph

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THURSDAY, JANUARY 14, 1899.

How the Public Revenue is Collected and How it is Expended. One of the most striking anomalies of the times is, that although this is "a government of the people, by the people, for the people," a large proportion of those who are entrusted with the administration of public affairs are incapable of realizing the necessity of retrenchment. They hear not, or treat with disdain, the groans of tax-payers; and instead of devoting their time and attention to the increase of revenue and diminution of expenditure, they are ever on the alert for new schemes by which more money can be fished from the Treasury. The corruption of many officials is scarcely concealed or denied. Public trials and convictions of the most glaring offenders are not uncommon, but prosecutions are only instituted in exceptional cases, and for every official peculator indicted there are dozens who escape unwhipped of justice. The strict execution of the internal revenue laws has been prevented by every imaginable species of deception, artifice, and fraud; and one of the most potent agencies used in depriving the Government of its just dues is the infidelity of its own officials. In hundreds of cases they have formed corrupt combinations, based on the understanding that assistance in evading the laws was to be rewarded by a share of the profits accruing from their treachery. The refinements of fraud have gradually become so sensitive that strict honesty is popularly regarded rather as the exception than the rule, and offenders of almost every grade and rank have become criminal participants in these dishonest schemes. It is also well known that collusion between smugglers and custom-house officials constantly occurs. Many millions of dollars in gold are annually lost by this species of dishonesty alone. The modern smuggler is exposed to none of the perilous adventures which were encountered by his daring progenitors. He need not choose a dark night to seek an obscure harbor on a rocky coast, nor store his wares in dusky caves to be transported inland over by-paths. He may entrench himself in the most public streets of New York, and going boldly to the Custom-House, plunder the nation to his heart's content, while pretending to obey the laws, if he will only oil the greasy palms of the treacherous officials, who are ever ready to stain their conscience and violate their oaths.

While the faithful collection of the revenue is thus thwarted, a thousand channels are opened for the exit of the money that gets into the Treasury, despite the tolls, exactions, and deductions caused by the infidelity of attachés of the Internal Revenue Bureau and the Customs. Executive departments are constantly growing more and more extortionate in their demands. It is scarcely necessary to particularize, but the prevailing tendency to invent wares, rather than to restrict them, is painfully apparent. The Department of State does not, ordinarily, make large expenditures, but it would not require much encouragement of Mr. Seward's penchant for the real estate business to absorb a large portion of the revenues in purchases of foreign territory. Alaska has been bought and paid for. The earthquakes and tornadoes of the Danish West Indies stand next on the list of the Secretary, and the advocates of this purchase contend that the American people are morally bound to "consummate a bargain they never instituted or desired their diplomatic servant to make. Mr. Seward long ago avowed his anxiety to annex Canada, he is dabbling actively in the affairs of Mexico, and he publicly advocates government aid to the construction of a ship canal in the Isthmus of Darien. If his official term could be prolonged, he would show quite as good reasons for expending hundreds of millions of dollars in support of these projects as have been given for the purchase of Alaska or St. Thomas. The Secretary of the Navy asked from Congress at the last session nearly as much money as was needed during the war, and he seemed to have entirely forgotten that the navy becomes, in time of peace, rather an ornament than a thing of positive utility. The Postmaster-General has entirely abandoned the old theory that the department should be made self-sustaining, and while an immense deficit must be made up by the Treasury, there is a constant demand for unprofitable new mail routes, and a continuance of ruinous old contracts. The Interior Department reeks with corruption. Its Indian Bureau habitually connives at the most glaring frauds, and the reputation of some of its other bureaus is not much better. There are also important bureaus of the War Department against which serious imputations have been made; and notwithstanding the rare fidelity with which its affairs have been administered by Stanton, Grant, and Schofield, they could not always prevent the malfeasance of subordinates.

Nor is Congress free from blame. Insidiously approached in a hundred ways and perpetually besieged for appropriations, Senators and Representatives are prone to repeat the offense of the judge who yielded to importunity what strict justice should have denied. At this moment hundreds of millions of dollars are asked for various works of internal improvement; hosts of Southern men of real

pretended loyalty are demanding a recognition of their claims for damages caused by the war, and thousands of ingenious brains are at work in devising new schemes ostensibly devoted to the promotion of the public welfare, but really based on the one all-absorbing idea of enriching private individuals at the public expense. The pressure of an enormous public debt renders it the highest duty of every good and disinterested citizen to sustain all sincere and earnest efforts to check the crying evils to which we have briefly alluded, and if General Grant, by applying his mighty energies mainly to this task, accomplishes it, he will render a public service as important as the capture of the Rebel armies.

The Naturalization Business. REPRESENTATIVE HONG, of this city, has introduced in the House at Harrisburg an act to regulate the naturalization of aliens in the State courts, which, if passed, could not fail to render impossible many of the gross frauds which have of late characterized the business of manufacturing citizens out of the raw foreign material. Several of its features are very commendable. By providing that the petitions shall be presented only on certain specified days, by stringing these petition days throughout the year, by preventing the issue of any certificate of naturalization until three months have elapsed after the filing of the petition, and by forbidding the granting of any certificate within three months of a general or Presidential election, a repetition of the great rush for the privileges of citizenship which was witnessed in this city during the fortnight preceding the recent State election would be rendered impossible; and as a consequence, one of the most fruitful sources of fraud, and the most reasonable excuse for its perpetration, would be done away with. The additional provisions which imperatively require an oral and deliberate examination in open court, and the entry in the docket of the words "prayer granted" by the presiding judge, in his own handwriting, would be equally effective as a preventive of fraud. It is true that this would render Judge Sharswood's position as the presiding genius of the Nisi Prius somewhat less of a comfortable sinecure than it now is; but he and the other judges of our courts would have no just cause for complaint at this extra demand upon their time and attention. If the right of citizenship is worth having at all, it is certainly worth guarding with all possible care.

While Mr. Hong's proposed bill would work a great reform in the naturalization business in our State courts, the subject is one which demands a uniform practice throughout the country, and this can be achieved only by the action of Congress. Until Congress finds time to provide the legislation so imperatively needed, a great deal of good would be achieved by the passage of Mr. Hong's bill, or of some other measure which may be an improvement upon it.

Four Great Sources of State Revenue. THE great mass of the reading people of Pennsylvania have of late had their attention directed to the fact that the income of the Commonwealth of Pennsylvania during the past year amounted to about five millions of dollars. Yet the sources from which this revenue was derived, and how it comes that no one feels the pressure of its taxation, are probably known to few. It is well to look for a moment at the four great streams from which over one-half of the total receipts of the State are derived; for from the four species of taxes we shall name here is secured than from all the scores of other taxes combined. All of them are payments extracted from rich corporations. Let us take them in the order of the amounts they realize. First, the tax on capital stock, from which the State received during 1898 the sum of \$1,064,068. This tax was levied by act approved 12th April, 1869, which provides for the imposition of a tax on the capital stock of every bank, company, or association, of one half mill for each one per cent. of dividend declared by the company; and in case no dividend is declared, the tax is assessed on the calculation of a dividend of six per cent. or less. Or, to make this more clear by an example, a company declares a dividend of six per cent. on its capital stock of \$105,500. Its tax would be \$316.50. By the law, a steady and never-failing income is secured to the State as the price of the corporate existence of the company, and is always a means of revenue. How fruitful an engine for raising revenue it is can be seen when the tax paid by the Pennsylvania Railroad alone is \$111,568, by the Reading \$116,499, and by the Lehigh Valley \$63,657. The Pennsylvania Company for the Insurance of Lives under the law pays \$10,500. From it is secured nearly one-fourth of the total receipts of the State.

Second, the next largest channel is that of taxes on net earnings and income. It is imposed by act of 30th of April, 1864, and includes in those upon whom it falls both private bankers and all corporations not paying a tax upon dividends. By the decision of the Supreme Court in the case of the Commonwealth vs. Phoenix Iron Company, it does not exclude from the new tax those which pay taxes on capital stock. It is three per cent. on all the income. Under it, last year there was collected \$423,803. Against it a bitter rebellion is raised by the various rich corporations, and there was for many months a battle on every possible ground, but in all of them the Commonwealth was successful.

The third of the four sources to which we have referred is the tax on gross receipts of corporations. It is imposed by act of 29th September, 1865, which provides "that in addition to the taxes now provided by law, every railroad, canal, and transportation company, not liable to a tax on income, shall pay a tax of three-fourths of one per cent. on its gross receipts." From this the State received \$384,161. There is at present in litigation a point as to whether this tax is constitutionally laid on that portion of gross receipts arising from inter-State traffic. Should it be decided

in favor of the State, the income from this source would be next year over \$500,000. Lastly, the tax on tonnage. Under this is the commutation of the Pennsylvania Railroad of \$300,000 per annum, for the withdrawal of the previous taxes on her tonnage. This is an item in itself. The other corporations which fall under the general law of the 30th of April, 1864, have the following burden laid on the receipts from everything they carry:—First, on productions of mines, each ton of 2000 pounds, a duty of two cents; second, on products of forests, animal and all agricultural products, 3 cents, and on all other things 5 cents. This netted the State \$307,537. Whether it is illegal in the same way as is alleged of the tonnage tax, is to be decided by the Supreme Court. If it is not, then a hundred thousand a year more will be added to its contribution to the State. From these four sources, therefore, the Commonwealth, as is shown by the Auditor-General, annually derives an income of \$2,500,000.

The Fire on Chestnut Street. THE intelligence of the destruction of a large amount of valuable property will always call forth the regrets of right-thinking men, but this will be particularly the case when buildings which were really ornaments to the city are reduced in a few hours to a mass of blackened ruins. The fire which took place this morning at Ninth and Chestnut streets was a real public calamity. The fine marble building occupied by Messrs. Howell & Brothers, J. E. Caldwell & Co., and J. F. & E. B. Orne, was one of those structures in which every citizen has an interest. Every such building adds to the attractiveness of the city and increases its importance, and the disaster is not to be measured by the money value of the property destroyed. In Europe the adornment of the great cities is for the most part conducted under government auspices, while in this country private enterprise must do the work, or it will remain undone. The real utility of such noble structures as that which fell a victim to the flames this morning is not in mere ostentatious display, as many imagine, but our merchants understand that a display of public spirit in the architectural adornment of our great thoroughfares is necessary for Philadelphia to maintain its place as a business centre. Every citizen is indirectly benefited by the elegant buildings which line Chestnut street and other avenues, and the destruction of any one of them cannot but call forth more than common regret. The business firms who occupied the fine stores burned this morning are entitled to sincere sympathy for the loss of their valuable property; for, even if their entire stock of goods was covered by insurance, the interruption of business and the actual destruction of goods cannot but entail upon them serious loss.

A Musical Library. A CATALOGUE of the musical library of Joseph W. Drexel, Esq., has been prepared, and a portion of it printed for private circulation. The Drexel's library contains many rare and valuable works, and it is probably superior to anything of the kind in this country, and with but few rivals among the private collections of Europe. The musicians, like all artists in the United States, are under manifold disadvantages when compared with their European brethren, and the want of facilities for consulting the writings of the best masters is not the least of the discouragements they have to contend with. The collections of musical works in our public libraries are so scanty as to be of little practical value, and there are few professional musicians who have the means to largely increase their stock of works. If the great desideratum of a public musical library is to be supplied, we must look to private enterprise for it. Unfortunately, the musical taste of the community is not sufficiently cultivated for us to hope for any movement at this time towards providing such a collection as could be wished for.

The musical library of Mr. Drexel contains 2200 volumes, and it was formed by the union of the libraries of Mr. H. F. Albrecht, of the Germania Musical Society, and the late Dr. R. La Roche, and largely increased by frequent purchases in Europe. The collection is in charge of Mr. Albrecht, who has classified the works and prepared the catalogue. Philadelphians are to be congratulated upon having such a library in their midst, and the eyes of our enthusiastic musicians will dance with pleasure as they read the tables of the works in the catalogue, and their fingers will itch to get hold of them. While the possession of this fine musical library must be a matter of pride with Mr. Drexel, we cannot but regret that the collection is not permanently attached to one of our public libraries, where all persons interested in musical subjects would be able to consult the works. Such an addition as this to the Philadelphia Library would add to the already high reputation of that institution, and it would do more to advance musical culture in this city than any other measure that could be adopted.

OFFICE OF THE PHILADELPHIA AND LEHIGH VALLEY RAILROAD COMPANY, No. 224 SOUTH DELAWARE AVENUE. At the Annual Meeting of the Board of Directors of this Company, held at the Grand Hotel, Philadelphia, on the 12th day of January, 1899, the following gentlemen were unanimously elected Directors for the ensuing year:—VINCENT L. BRADFORD, President; JAMES MOHRRELL, Vice-President; JOHN DOTY, Treasurer; W. A. KIDWELL, Secretary. At a subsequent meeting of the Board, NATHAN HILLMAN was unanimously elected President, and JOHN S. BEOWN, Cashier.

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SPECIAL NOTICES. MR. DAVIS B. CASSEDAY, Attorney at Law, 112 Chestnut Street, Philadelphia, Pa. Respectfully informs you that he has removed to 112 Chestnut Street, Philadelphia, Pa. He will continue to practice law in this city, and will be pleased to receive you at his new office. DAVIS B. CASSEDAY, Attorney at Law, 112 Chestnut Street, Philadelphia, Pa.

THE FAME INSURANCE COMPANY, PHILADELPHIA, PA. At a meeting of the Board of Directors of this Company, held at the Grand Hotel, Philadelphia, on the 12th day of January, 1899, the following gentlemen were unanimously elected Directors for the ensuing year:—WILLIAM G. CHOWELL, President; JAMES MOHRRELL, Vice-President; JOHN DOTY, Treasurer; W. A. KIDWELL, Secretary.

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SPECIAL NOTICES. COL. W. W. WELCH, of the U. S. Army, has been appointed to the command of the 1st Cavalry Regiment, and will leave Philadelphia for New York on the 15th inst. He will be pleased to receive you at his residence, No. 108 & Third Street, Philadelphia, Pa.

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BANK REPORTS. FIFTEENTH QUARTERLY REPORT OF THE NATIONAL BANK OF THE U. S. PUBLIC RESOURCES. Loans and discounts, \$1,080,000.00. Deposits on hand, 14,000.00. Real estate (productive), 182,121.10. Total, \$1,276,121.10.

QUARTERLY REPORT OF THE UNION NATIONAL BANK. PUBLIC RESOURCES. Loans and discounts, including certificates, \$1,215,939.37. Stocks and Bonds, 52,513.25. Due from the Banks and Bankers, 161,178.92. Bank Building, 100,362.91. Expense Accounts, 222,425.33. Taxes, 753.29. Cash Items, 12,451.45. Total, \$2,868,803.52.

NEW PUBLICATIONS. UNPARALLELED SUCCESS. THE SUBSCRIPTION LIST OF THE GALAXY. Doubled in One Month (December), and is Still Increasing at an Unprecedented Rate.

REMOVAL. J. F. & E. B. ORNE HAVE REMOVED THEIR COUNTING HOUSE TO BAILEY'S OLD BUILDING, No. 819 CHESTNUT STREET, WHERE ALL BUSINESS WILL BE TRANSACTED.

HOWELL & BROTHERS' OFFICE. For the Present will be in Parlor 16, CONTINENTAL HOTEL. PIANOS. STEINWAY & SONS' GRAND Pianos, at \$1,200.00. Chickering & Sons' Grand, Square and Upright Pianos, at \$1,000.00.

STOCK & CO'S & HAINES BROS' PIANO PORTES, AND MASON & HAMLIN'S CABINET AND METROPOLITAN ORGAN. Every instrument ordered to purchasers.

HOLIDAY PRESENTS. The best and most suitable Present for a friend or the needy is a barrel of our "J. S. WELCH" FIRST PREMIUM FLOUR, and a bag of half barrel STEINWAY'S "MOUNTAIN" BUCKWHEAT MEAL, second quality superior to any in the market.