THE CONTROLLER'S REPORT.

MR. ROBERTS FAVORS THE ABOLITION OF ALL DIRECT TAXES BY THE STATE.

HE WOULD HAVE THE STATE GOVERNMENT SUPPORTED FROM INDIRECT SOURCES—TAX LAWS WOULD BE SIMPLIFIED, HE SAYS, AND GREATER EFFICIENCY SECURED.

Albany, Jan. 16 (Special).—James A. Roberts, the State Controller, in his annual report, which will be submitted to the Legislature to-morrow night, makes some interesting suggestions regarding the taxation laws of the State. He would have the State government supported by taxes from indirect sources, such as the inheritance tax, the Raines liquor tax and the corporation tax, and would relieve all the counties of any direct taxation by the State. Every dollar raised under the liquor tax, $8,005,876 of which now goes into the various county treasuries, would be taken by the State under his plan. Another important feature of his plan of modifying the system of taxation would be the abolition of personal taxation.

INDIRECT TAXATION ADVOCATED.

While Mr. Roberts fully realizes that the proposition to secure the necessary revenues to support the government from indirect sources may at first sight appear to be a radical one, yet he is satisfied it can be easily accomplished and decided benefits result. He thinks his contention resolves itself a good deal into a question of bookkeeping, with the balance of benefit resulting from the change to indirect taxation going to the localities.

The State government, says the Controller, should be maintained by taxes from indirect sources, leaving the direct property tax to the several counties from which to satisfy their local needs. This plan would greatly simplify the tax laws, and, if consistently followed, would remove most of the imperfections now complained of and secure greater efficiency and greater economy in the collection of the taxes. Last year there was received from indirect taxes $8,708,524. The sources from which this sum was derived were as follows: Insurance, $199,797; organization tax, $152,646; corporation tax, $2,259,646; inheritance tax, $1,829,941; excise tax, $4,002,938; various other sources, $263,554; total, $8,708,524. He says:

"The product of the 2.69 mills State tax upon real and personal property last year was $11,751,837. This, then, is the amount that would have to be raised annually in addition, if the direct State tax were abolished, but this sum could be materially decreased by greater economy in the direction of charities and other ways. While it is not my purpose to lay out any plan by which the State government could be maintained from indirect sources, it may be said that the same principle which allows one-third of the excise tax to be turned into the State treasury would permit of two-thirds or the whole being turned into the State treasury for State purposes.

"To illustrate my idea I submit the following statement showing the taxes collected last year under the State tax rate of 2.69 mills on the real and personal property in the five great counties of the State, viz.: New-York, Kings, Erie, Monroe and Onondaga, and also the amount which went into the treasury in each of those counties as the county's share of the Raines Liquor Tax revenues:

	Receipts from State tax on real and personal property.	Excise receipts by counties.
New-York	$5,451,110 21	$3,605,867 44
Kings	1,455,660 37	1,536,246 94
Erie	498,814 68	596,133 90
Monroe	357,692 88	178,027 08
Onondaga	217,170 88	166,382 72
Totals	$8,181,449 02	$6,142,658 08

"I have taken these five counties simply as an illustration, but the same comparison will hold good all over the State.

"It will be observed that in the five counties $6,142,658 went into the county treasuries, while the same counties paid to the State, as a tax upon real estate, $7,249,246, and upon personal property $932,202, a total of $8,181,449.

"Now, according to the plan suggested, the Legislature would simply say, by statute, to these five counties, You pay into the State Treasury the amount you are entitled to receive under the present excise law, which in this case amounted to $6,142,658, and the State will remit the tax upon the real property in your counties, which in this case amounted to $7,249,246, and will remit entirely the tax upon personal property, amounting to $932,202, and make it a condition of the contract that all direct taxes upon personal property be henceforth abolished. The practical effect of this change in the financiering of the State's accounts would be that the direct tax, as now assessed, would be lost to the State in the sixty counties, amounting in the aggregate to $11,751,837, and in lieu thereof the State would receive the share of the excise tax now going into the several county treasuries, amounting to $8,005,876. By this operation the State would lose the difference between the amount collected from the general direct tax and the amount going into the county treasuries as their share of the excise tax, which would be $3,745,961, but of this amount $1,237,022 would be the direct tax upon personal property, which this proposed plan provides for wiping out entirely. In view of the fact that personal property was to be wholly exempted from taxation during the lifetime of the owner, it certainly would be equitable, just and fair to make it pay an increased tax as compared with what it is now paying upon the death of the owner, and this amount need not be largely increased. In that way, and by practical economy, and by certain other immaterial changes, the deficit of $3,745,961 29 could be provided for, and a tax system given to the State which would be harmonious, fair and equitable, and one that would relieve the people from the inquisitorial examinations now necessary, and one that would, in my judgment, give entire satisfaction to the people.

"In justice to myself, it is only fair to say that I had in mind this plan to support the State government from indirect sources and the relief of personal property from direct taxation when I brought forward my Graded Inheritance Tax bill last year.

ABOLITION OF PERSONAL TAXES.

"Another feature, and a very material one, with reference to this plan, would be the abolition of taxation upon personal property. In consequence of the abolition of this direct tax upon personal property, personal property could well afford, and I believe would be willing, to pay a tax upon the decease of the owner, which would in a measure compensate for the relief from taxation granted during the life of the owner. The disposition to evade the payment of an inheritance tax is almost entirely created not by the desire to evade the amount of that tax, but by the fear that it will subject the estate to a large local direct tax on personal property thereafter."

Commenting upon Assemblyman Dudley's Graded Inheritance Tax bill, which was passed by the Legislature of 1897, but which failed to receive Governor Black's approval, Mr. Roberts says: "Illinois has a similar law, which has been declared constitutional, while a Massachusetts Special Tax Commission has reported in favor of the enactment of a similar statute in that State. In my opinion, which is supported by extended observation and communication, the great opposition raised by capital against this Inheritance Tax bill was not so much in consequence of the tax that would have to be paid upon the decease of the owner, as it was that the establishment of that tax would reveal to the local assessors the magnitude of the entire estate, and henceforth subject it to the direct annual personal tax.

"My four years of close official study of the State finances compels me to say there is serious ground for complaint. The present tax laws, as administered (I will say nothing about their provisions), are unfair, unjust and discriminating. Certain classes of property are forced to pay more than their fair proportion of taxation, while other classes escape entirely or pay very little. The entire tax system is disjointed and unsystematic. We have too many taxes and taxing laws, and not enough of harmony between them.

UNEQUAL TAXES LEVIED.

"We have, first, the general direct tax upon all real and personal property in the State. The theory of this tax is that it is levied fairly and equitably upon all property covered by the law, but such is not the case. No two counties in the State assess real estate according to the same basis of valuation, and the same disparity exists among the towns of the same county. In some localities personal property escapes taxation entirely; in others a small proportion is taxed, and in others still more is taxed, according to the earnestness of the assessors.

"It is in personal property that the greatest disparity and the greatest injustice are discovered. Last year an investigation by the Grand Jury of Westchester County disclosed the fact that in that wealthy county, bordering on New-York, the ratio of taxable valuation of personal property to real estate in five towns was only 1 per cent, and in four other towns the ratio was less than 2 per cent. In another town, in which the assessor tried to enforce the law, the ratio of personal property to real was 37 per cent, but for the whole county it was only 3.3 per cent. In the neighboring county of Richmond, in New-York Harbor, the ratio was only six-tenths of 1 per cent. In Kings County, containing the great city of Brooklyn, the ratio was only 4 1-3 per cent. In Monroe County, including the city of Rochester, it was 5.6 per cent. In Erie County, including the city of Buffalo, it was 6.4 per cent, and in the county of Onondaga, including the city of Syracuse, it was 6.7 per cent; while in the almost exclusively agricultural counties of Genesee and Jefferson it was 13 per cent, in Livingston County it was 14 per cent, in Washington and Warren counties nearly 20 per cent and in New-York 22½ per cent. The ratio of personal property to real, paying taxes, in the whole State, was 12.6 per cent, while it is generally believed that the value of the personality in this State is as great as that of the realty."

Another striking illustration by Mr. Roberts of the matter under consideration is found in the figures of 107 estates taken indiscriminately from the inheritance tax rolls in the Controller's office. These estates were taken from several of the large and populous counties, and the taxes have been paid upon them, so that, Mr. Roberts says, there is no guesswork about the figures. The showing is that where 107 estates had an assessed taxable value of $3,471,413, the appraised value at death was $215,891,568. The taxable value of these estates, during the life of their owners, aggregated only 1.6 per cent of the amount reported by the appraiser after death, when the strong boxes were taken from the safe deposit vaults to the Surrogate's Court. The table is both interesting and instructive. It shows, Mr. Roberts thinks, not only wholesale evasion of taxation, but ridiculous disparity in assessing even the 1.6 per cent. It shows also that thirty-four, or almost one-third, of the estates, absolutely escaped the tax, and that in the estates which did pay the tax varied from 0.2 per cent to nearly 19 per cent.

OPPOSES A COMMISSION.

Controller Roberts, apparently, does not approve of the recommendation made by Governor Black in his recent message to the Legislature, favoring the appointment of a commission to investigate the subject of taxation and recommend legislation at a future session of the Legislature. The Controller says:

"So many tax commissions and committees in all the leading States of the Union have investigated the subject, and have arrived at practically the same conclusions as to existing conditions, and particularly to the conclusion that intangible personalty almost completely escapes taxation, and so many suggestions of possible remedies for these conditions have been brought forward, that it would seem difficult for any commission or committee to add to the sum total of knowledge or to devise new methods."

The list of taxable corporations was increased by the Controller's office last year, notwithstanding the fact that many companies were dissolved and others sold out under foreclosure because of the late business depression; 4,530 corporations paid $2,259,646 49 in taxes in 1897, while 4,401 paid $2,165,619 12 during the year preceding.

CORPORATION TAXES.

While the results so far noted are a source of satisfaction to Mr. Roberts, there are aspects of the corporation tax question open to serious criticism, in his judgment, because of unjust discriminations against corporations organized under New-York's own statutes, and against real estate.

Under the laws as at present construed there is a decided advantage to foreign corporations. Citizens of New-York State, he says, by incorporating a company with $5,000 under the laws of another State, paying in a so-called surplus, or issuing bonds sufficient to increase the working capital of the corporation to $500,000 or more, would practically escape the operations of the tax laws.

The taxation of foreign corporations is a difficult problem to solve, but, in the opinion of the Controller, it seems as though the proper way to accomplish the desired result is to cease trying to tax the capital stock created by the laws of another State and to assess an annual tax upon the right to do business in New-York State, taking as a measure for such taxation such a portion of the foreign corporation's authorized capital stock as its tangible assets in New-York State bear to its entire tangible assets, and using the same excess dividend measures as are used for domestic corporations.

Mr. Roberts believes a great mistake is being made in some of the institutions in regard to the education of the inmates. Thorough investigation has shown that in cases this education costs the State more money than is sufficient to reach even better results, and the courses prescribed in some instances seem entirely out of keeping, in his opinion, with the character of the inmates and poorly adapted to their proper training for the positions in the world which children of their class must expect to occupy.

Two years ago a large number of records of the Revolutionary War were discovered in the Controller's office. The Legislature made a small appropriation for compiling, indexing and printing those of the records relating to the payrolls, muster-rolls and applications for pensions. As a result, sixteen large volumes of exceedingly valuable manuscripts have been arranged, together with a complete card index of the 42,000 names they contain, and the publication that was issued from the Controller's office a year ago, with these manuscripts as a basis, has been in constant demand, and the edition was exhausted long ago.

The balance in the State Treasury on October 1, 1896, was $4,920,646, and the receipts during the last fiscal year amounted to $32,678,112. The payments aggregated $30,364,254, leaving a balance in the Treasury on last September 30 of $7,234,904. The capital of the several trust funds belonging to the State aggregates $8,811,026.

Regarding the Legislative printing and the deficiency in appropriation each year for the payment of the Legislative printer, Controller Roberts says it has been customary for the Legislature each year to appropriate a certain sum for the Legislative printing, which sum varies in amount according to the generosity of the financial committees of the two houses, but it is never sufficient to meet the bills legally incurred. In fact, the State has been gradually dropping behind in its obligations in this respect, while the volume of printing done has materially increased.

On last January 1 the payments to the Legislative printers for work actually performed were $200,000 in arrears, and Controller Roberts thinks good business methods would prevent this printing debt from further increase. The Controller calls the attention of the Legislature to the large sums expended each year in beautifying departmental reports with illustrations and maps, and suggests that each Department should pay for such work out of its individual annual appropriation. The Legislature may not be aware, says the Controller, that one report for the year 1895 is billed at $42,000; others come as high as $20,000 and $30,000.

STATEN ISLAND HAPPENINGS.

The police yesterday enforced the excise law strictly, and as a result the island was "drier" than it had been in years. Saloons which had heretofore braved police opposition and kept open in the stormiest times were closed yesterday. Only a few hotels were opened, and there drinks were sold with sandwiches. The result of the police activity was five arrests on the North Shore and two on the East Shore.

A Special Term of the Supreme Court will be opened this morning in Richmond for the trial of the two murderers, Conrad Heicelberg and Peter Lynch. Justice S. Alonzo Kellogg, who was specially assigned to hear the cases, will be on the bench. A panel of forty jurors has been drawn, but an additional panel of one hundred will probably be drawn to-day. The case of Heicelberg will be taken up first.

The Edgewater Board of Fire Representatives has elected the following officers: President, Nicholas J. Macklin; vice-president, M. J. Hardin; secretary, Henry Sesselberg; treasurer, Charles Schmeiser, and trustee, Otto Lienhart.

The funeral of Wendlein Karsch, of Maple-ave., Clifton, was held yesterday afternoon. He was a member of several organizations, including the Richmond County Scheutzen Corps. It was intended to have a military funeral, and the members to the number of about seventy-five turned out in uniform. They had a brass band, which was to have played the dirges. The police interfered before the procession started, and told Captain Henry Pohl, of the Scheutzen Corps, that the band must not play. Pohl and his friends made a protest, but they were not permitted to have the music. As it had always been the custom to allow the corps to parade with music at Sunday funerals, there was much indignation among the members. The police say that they were unable to sanction the music, as it is prohibited on Sunday, except to National or State organizations or members of the Grand Army of the Republic.

CONGRESS READY TO ACT, SAYS HANNA.

THE PLAN OF THE COMMISSION OF THE MONETARY CONFERENCE HAS BEEN RECEIVED WITH FAVOR.

Indianapolis, Jan. 16.—H. H. Hanna, chairman of the Executive Committee of the Monetary Conference, returned to his home to-day.

Mr. Hanna, when asked what opinions of the bill of the Monetary Commission he had heard in Washington, said: "I was engaged with the Executive Committee and the Banking and Currency Committee most of my time, and therefore I had not time to talk to Congressmen except casually. Congress is ready to act on some plan of monetary reform. The plan of the Commission of the Monetary Conference has been received with favor, because it emanated from a conference of the representatives of the commercial interests of the country. I am greatly pleased with the large number of announcements of elections of delegates and with the many letters of encouragement which have been received at the committee's headquarters during my absence."

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FATHER AND SON CONFER.

MEETING OF GENERAL AND BALLINGTON BOOTH.

NO RECONCILIATION BETWEEN THE ARMY AND THE VOLUNTEERS—AN AGREEMENT TO BRING PUBLIC CONTROVERSY TO AN END.

General Booth and his son Ballington Booth met yesterday afternoon in one of the parlors of the Windsor Hotel, and talked in the presence of two witnesses for about half an hour. Up to the last moment the General endeavored to persuade his son to confer with him privately, but, true to the policy that he had decided upon, Commander Booth insisted upon the presence of a third person. The negotiations that passed between Ballington Booth and his father on Saturday night, and which led to yesterday's meeting have already been described in these columns. General Booth, in his reported anxiety to win back his son to the Salvation Army, submitted to all the conditions which the latter imposed, and late on Saturday night it was agreed that the much-talked-of conference should take place at noon yesterday at the Park Avenue Hotel. But as things happened it was not until nearly 5 o'clock in the afternoon that father and son, after an estrangement of several years, were brought face to face with each other. The place of the meeting was also changed from the Park Avenue Hotel to the Windsor Hotel.

Two circumstances were accountable for this substitution. The Rev. Dr. Josiah Strong, who had consented to act as one of the witnesses, was unable to reach this city from his home in Greenwich, Conn., before noon, which made necessary a postponement of the hour for the meeting, while, in the second place, when General Booth saw the announcements in the morning newspapers that it was publicly known that the Park Avenue Hotel had been selected as the gathering-place, he immediately changed the venue. He desired, he explained, to greet his son without being subjected to the scrutiny of the ubiquitous American reporter. Consequently the Windsor Hotel was chosen for the appointment in place of the Park Avenue Hotel.

ARRIVAL AT THE HOTEL.

Ballington Booth reached the hotel, accompanied by Colonel Hallimond and Colonel Gardiner, at 4 o'clock. It was not until about fifteen minutes later that General Booth arrived. With him were Commander and Mrs. Booth-Tucker, Commissioner Nicol, of England, and Colonel Higgins, chief secretary of the Salvation Army in the United States. Immediately after the General had proceeded to the parlor, where it was arranged the interview should take place, he was waited upon by the Rev. Drs. Josiah Strong and Charles Cuthbert Hall, who had been agreed upon as the witnesses. General Booth was informed that his son was ready to see him, but the General made a final effort to induce his son to consent to a private conference. Dr. Strong conveyed the message to Ballington Booth, but it met the same response as previous suggestions in the same direction. Ballington Booth adhered to his stipulation that whatever was said during the meeting should be heard by independent witnesses, in order that there might be no opening for a repetition of the alleged misrepresentations to which he has been subjected since he severed his connection with the Salvation Army. Two or three times General Booth sent appeals to his son through Dr. Strong to dispense with the formality of witnesses, but without avail. Ultimately, when it was made apparent that Ballington Booth could not be moved from the stand he had taken General Booth made it known that he was willing that Drs. Strong and Hall should be admitted to the meeting. Ballington Booth was sent for from the room he had been occupying in another part of the hotel. He came quickly, and, as he entered the parlor where General Booth and Drs. Strong and Hall were seated the door was slammed behind him by Colonel Higgins, who stood on guard outside, while the conference lasted. Just in what manner the General and his son met, how they greeted each other, or upon what matters their conversation mostly turned could not be ascertained.

A FORMAL STATEMENT MADE.

Before parting General and Ballington Booth, and the two witnesses, entered into a compact to make nothing public of what occurred at the meeting, beyond a formal statement which was drawn up by Dr. Strong and Dr. Hall. This statement was handed to the representatives of the press by Dr. Strong and read as follows:

First—General William Booth and Commander Ballington Booth met in the Windsor Hotel, in the presence of Josiah Strong and Charles Cuthbert Hall, on Sunday, January 16.

Second—The interview was purely as between father and son.

Third—Nothing transpired calculated to lead to any union of the two movements.

Fourth—It was agreed that all public controversy, in the press or otherwise, between the two movements, should, as far as possible, come to an end.

CHARLES CUTHBERT HALL,
JOSIAH STRONG.

When Dr. Strong had finished reading this statement several inquiries were put to him by the reporters, but he refused to answer them. It had been decided, he said, by all concerned that nothing should be made public regarding the meeting beyond the statement which had been prepared.

"How did the General and his son meet?" Dr. Strong was asked finally.

"Just as a father and his son would be expected to meet after a separation of three years" Dr. Strong replied.

"With kindliness and affection?"

"Yes."

More than this Dr. Strong would not say. Ballington Booth also refused to say anything, while General Booth, in response to a note sent to him, referred the reporters to Dr. Strong. The sum and substance of the conference, as it would appear from the statement given out, is that the General and the Commander agreed to work amicably upon their own respective lines and to refrain for the future from criticisms and quibblings. It was noticeable that the General and his son did not "mutually" ask for a private interview. It will be recalled that Ballington Booth on Saturday said he would be willing to see the General alone, if such a step was deemed "mutually" advisable. From the fact that such a meeting was not decided upon it was thought that some friction may have occurred in the course of the discussion, but this was denied by Dr. Strong. The meeting lasted about three-quarters of an hour. Ballington Booth was the first to leave the hotel. He had intended to go to the Presbyterian Hospital to visit his wife, but it was learned that the Commander was not feeling well, as a result of the excitement caused by his interview with his father, and had gone directly to his home at Montclair. General Booth left the place shortly afterward with Mr. and Mrs. Booth-Tucker.

As the information was conveyed to the reporters that they could not see General Booth, a number of questions were drafted for the purpose of being submitted to him. After reading the questions, however, Colonel Higgins and Commissioner Nicol refused to lay them before the General. They said the inquiries related to the controversy with Ballington Booth, and that the General had already emphatically refused to comment further upon the matter.

SOME OF THE QUESTIONS.

Some of the inquiries referred were as follows:

Did you not complain on more than one occasion that too much emphasis was laid upon patriotic subjects in "The War Cry"?

Did you not object to Washington's picture being inserted?

Did you not object to too much attention being given to the Fourth of July edition of "The War Cry"?

Did you not object to the American flag being carried at the head of parades?

Did you not object to the American eagle being on the crest?

Did you not make some disparaging remark about the flags that Mrs. Ballington Booth had decorated her house with in Montclair?

Did you not on several occasions object to the profusion of American flags used on the occasion of your last visit?

Did you not in your councils say that the spirit of this country was opposed to the discipline of the Salvation Army?

Did you not inform Commander and Mrs. Ballington Booth that you intended to amalgamate Canada and America for the avowed reason of breaking down the National feeling?

Has not this opposition to American ideas been considerably modified since the separation of Commander Booth from the Salvation Army?

Are you aware that Mrs. Booth-Tucker, in her capacity of foreign secretary, wrote a very strong letter to Commander Booth condemning him for having had the American flag raised on the Fourteenth-st. building at its opening, before the Salvation Army flag? That since Booth-Tucker's coming to this country he has appeared on public platforms wrapped in the Stars and Stripes; that the flag appears regularly at Salvation Army headquarters?

Do you believe Mrs. Ballington Booth when she says that Miss Eva or Mr. Herbert used the following expressions: "Our brethren on foreign shores would blast them"; "Ballington would come to the stage, the dunghill and the devil; Maudie, with her children, to the streets"? Is Ballington a Booth, or has he come into the family like George Simpson?

What did you mean by writing to the Commander, saying he and his wife had "fallen beneath an almost unparalleled weight of temptation and flattery"?

General Booth will start for Canada at 1:30 this afternoon from the Grand Central Station. He will be accompanied by Commander Booth-Tucker, as far as Vanceboro, where he will be met by Miss Eva Booth, who has charge of the Salvation Army in Canada. General Booth will return to New-York about April 10, and will conduct a week's campaign here.

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RENEWED RELIGION, NO NEW ONE.

THAT IS WHAT THE AGE NEEDS, DR. NEWTON SAYS—FAITH IN THE CATHOLIC CREEDS.

The Rev. Dr. Heber Newton, rector of All Souls' Episcopal Church, preached a second sermon yesterday on "Christianity in Evolution." He took for his text, "I am not come to destroy, but to fulfil." Among other things he said:

In reality no new religion is possible, but only a renewed religion. A broad, new religion would disprove itself. Each greatest religion of the past as it arose rose out of a religion before it, drew up out of an early faith whatever in it was vital, transfigured it into a new and higher form, and thus the old lived on in the new. The contents of the problems of religion do not change from land to land, from race to race. All that is needful for the growing man is to reconceive those ancient problems and restate them in terms of the new knowledge. This is clear, concerning Christianity. The religion of Jesus is the religion of the prophets efflorescent. It is the universal ethical, spiritual religion which they taught, dropping away the husks of ceremonialism in which it grew, and spreading out in beautiful flowering, exhaling into the heavens the aroma of holiness.

The Christian Church has within its outer body of theology a fine, fluent form of theology which we call the Catholic creeds—the Apostle's Creed and the Nicene Creed. To return to these earlier forms of faith is to escape most of the theological difficulties which beset us to-day. They have nothing whatever to say concerning the actions six thousand years ago, the Garden of Eden and the fall of man, original sin, election, atonement, future punishment and other dogmas which most offend the mind and conscience of our age.

The theology which they fashion is simple, ethical; and, as far as it is speculative, is fluent, not rigid; mystic, not dogmatic; poetic and philosophic, and so capable of ever fresh expansion and re-translation. The faiths of the Nicene Creed are principally three—the faith in God, in immortality and in Christ. God is affirmed, but not defined. In so far as he is spoken of, the thought there enshrined is that of the indwelling being, the life and soul of all that lives, the spring of all energy, the intelligence back of the law, the will behind force, the heart which throbs and the thrills of human affection. That thought, by its very nature, is capable of expansion, enlargement, adjustment to whatever knowledge is streaming in so fast upon us; is the very thought by which alone a rational interpretation of nature and of man is possible for us; the very thought back to which our new knowledge is leading us; is the secret of evolution. Immortality is affirmed, but not defined. This faith, as shrined in the Catholic creeds, is undogmatic, reticent, free from any details which conflict with our present conception of what life in nobler forms must be, and, as thus fluent and elastic, is thus capable of assuming whatever shape the knowledge and experience of the future may draw for it.

Christianity adds to these two universal, essential faiths of men the faith in Jesus, as the Christ of God, the Word made flesh, the sacred symbol of the mystery of God incarnate in humanity; the Divine Man who has lived our human dream of beautiful goodness; who has, in thus living, revealed to us the Father of our spirits, from whom all goodness flows, in whom all human standards of excellence live.

"Even in their archaic historical form, these creeds need not offend the mind of man to-day. Their form remaining the same outwardly, they may grow fleshly beautiful with a new life in the old terms, as the gnarled trunk sends forth its foliage in spring. This, I believe, is the experience which is coming upon Christianity as the heart of the old creed burgeons into the glory of a new theology, which will be, after all, the old faith transfigured.

This fresh flowing of the catholic creeds will doubtless involve the dropping away therefrom of some material which has subserved its function in the past as the husk around the kernel. That there is such material even in these two great creeds goes without saying. The resurrection of the body, for example, is a clear case in point. There are elements, even in these two great creeds which will be retired to the background as, whether true or untrue, no longer of the importance once attached to them. The relative values of our faith are changing from age to age. We must look for such shrinkage as the inevitable condition of an historic creed.

The authority of creeds lies in their expression of the Christian consciousness. Just so far and so fast as the Christian consciousness ceases to find any portion of the creed vital, thus so far and so fast that portion of the creed becomes deadwood, and, if it clings to the creed, cumbers as husks. The time may even come when these creeds will have to be revised and condensed. Who needs to be told that if this comes to pass there will be such a revival of religion as the world has not seen for many a day? Man will touch God afresh and be thrilled, will see heaven open again, his eyes will glow with light; will rediscover Jesus Christ, and fall in love with Him again as he did eighteen centuries ago.

Thus a new social enthusiasm will reawaken, as it first reawakened in the early Church. When men learn really to believe once more in the Divine Fatherhood through the life of the Elder Brother, they will strive for a veritable human brotherhood on earth—that Republic, whose other name is Justice. The religion of Jesus has not been well enough worn to make it old.

TO RELIEVE CROWDED ASYLUMS.

ACCOMMODATIONS AT POUGHKEEPSIE FOR FIVE HUNDRED PATIENTS NEARLY READY.

Albany, Jan. 16.—"It will be more than a month before we are able to transfer any patients from the insane asylum at Ward's Island to Poughkeepsie," said State Lunacy Commissioner Brown to-day. "The buildings are nearly completed, and we are hurrying them along, in accordance with the desire of Governor Black to somewhat relieve the condition of the insane near New-York City. They have yet to be furnished and equipped."

Governor Black is watching the situation closely and is insistent that means be taken at once to relieve the condition of affairs that he found in the New-York asylum. The new wing at Poughkeepsie will hold five hundred patients, and the Governor suggests that they be taken from the crowded wooden buildings on Hart's Island.

BODY FOUND ON THE RAILROAD TRACK.

Oakland, Cal., Jan. 16.—The authorities are investigating the death of Joseph Raeside, a horse trainer, whose mangled corpse was found beside the railroad track at Shell Mound, there being a strong suspicion that he was murdered and his body placed upon the track for the purpose of destroying all traces of the crime. On Thursday last Raeside won $300 on Ricardo, and cashed his tickets before going to supper. After supper he left his boarding-house, and nothing more was seen of him until his mangled corpse was discovered next morning. Only a few pieces of silver were in his pockets. It is the theory of the police that Raeside was killed and robbed by race-track touts who knew of his winnings.

HANNA STARTS FOR WASHINGTON.

Cleveland, Jan. 16.—Senator Hanna left here unexpectedly for Washington at 1:40 o'clock this afternoon. His hasty departure is said to have been brought about by the receipt of a message urging him to come to the capital at once. It is believed that his presence was desired in connection with the Hawaiian treaty, now before the Senate.

Wilbur's Breakfast Cocoa
Finest Flavor · Finest Price

COURTIERS OUT IN FORCE.

MR. CROKER RESOLVES TO KEEP "THE WORLD" OUT OF HIS CLUB.

What a difference it makes! The Democratic Club was crowded to the doors yesterday. On a previous Sunday, when Richard Croker was at Lakewood for rest, the club was practically deserted. Yesterday the old guard was on hand to pay reverence to the chief. The Board of Governors met in the evening, and Richard Croker, as an expression of his hatred of "The New-York World" for its criticisms of him, offered the following resolution, which, of course, was adopted without a murmur:

Resolved, That, following the exampe of all reputable citizens and clubs, we exclude from the rooms and strike from the newspaper list of the Democratic Club "The New-York World," an immoral and defamatory sheet, published in this city, in both morning and evening editions, for the reason that such publications are unfit for a place in any abode or resort of self-respecting people.

There was little news at the club last night. Senator Grady, who is the acknowledged Tammany leader at Albany, was present with John F. Carroll, John B. Sexton, Jefferson M. Levy, Andrew Freedman and others. Mr. Grady laughed when an interview with ex-Street Cleaning Commissioner Waring was called to his attention, in which Mr. Waring said that Mr. Grady's bill to decrease the street-cleaning force, with power to increase in case of an emergency, was simply a plan of Tammany to remove those whom he had employed. "If Mr. Waring will draft an amendment to my measure," said Senator Grady, "which provides for the employment of twelve thousand men, I will gladly foster it. I believe in the largest possible employment of labor."

The usual number of applicants were proposed for membership in the club yesterday. The names of those proposed for resident membership are William F. Mohr, Solomon C. Well, Arthur Phillips, Dr. Samuel W. Smith, N. A. Robinson, William H. Zeltner, John C. Heintz, William Endermann, Jacob Stahl, jr., Dr. John J. Kindred, Leonard A. Geigerich, Benjamin S. Peck, Michael N. Whalen, John J. Moore and Joseph V. Jordan. Non-resident: Leroy M. Taylor, Washington; Samuel L. Elzas, Chicago; John F. Fitzgerald, Washington; R. C. De Graffenreid, Washington; James D. Richardson, Washington; Sydney P. Epes, Washington; Claude A. Swanson, Washington; James L. Norris, Washington; James Kerr, Washington; William C. McIntire, Washington; Dr. P. J. Gallagher, Washington; Leonidas F. Livingston, Washington, and Floyd Grant, Rockville Centre, N. Y.

THE RICHMOND ELECTION CONTEST.

BOTH SIDES GO TO ALBANY, WHERE THE CASE IS TO COME UP TO-DAY.

Two parties of politicians and lawyers left Staten Island yesterday afternoon, bound for Albany, where this morning it is expected the final battle for the Presidency of Richmond Borough will be fought in the Court of Errors. This is in accordance with the order from the court obtained a week ago by David B. Hill, who has entered the case as counsel for Dr. Feeny, the Democratic contestant.

Dr. John L. Feeny, with his lawyers, Messrs. Reynaud, Fitzgerald & Kinney, started early, accompanied by a number of Democratic politicians. George Cromwell, the Republican contestant, went later. He was accompanied by John M. Davenport and W. Allaire Shortt, his counsel. It is understood that Mr. Cromwell will have additional counsel when the case is called this morning. William W. Flake and George Snyder, custodians of the disputed ballots, left the Island in the afternoon.

There is much interest in Richmond over the outcome, as Dr. Feeny's defeat in the court of last resort means that Richmond will have a Republican for President.

NO SUNDAY-SCHOOL CLASS.

Yesterday was a noteworthy day in Republican politics in this city, from the fact that there was no Sunday-school class at the Fifth Avenue Hotel—a fact probably due to the disapproval which Governor Black is understood to have expressed of the practice of Republican members of the Legislature coming to New-York over Sunday to consult with Senator Platt regarding proposed legislation at Albany. Besides, the policy of the party on several important measures was discussed and practically settled at the two conferences held here a week ago Saturday and Sunday.

Senator Platt returned to Washington on the 3:40 o'clock train yesterday afternoon. He saw a few callers in the course of the day, among them President Quigg of the County Committee and Edward Lauterbach. Mr. Quigg and Senator John Ford were occupied during most of the day and evening in making the final revision of the Primary Election bill, the draft of which was approved by the conference held in Senator Platt's apartments at the Fifth Avenue Hotel last Sunday night. The measure will be introduced in the Senate on the reassembling of that body to-night by Senator Ford. Mr. Quigg will go back to Washington to-day.

TO REFORM PRIMARY ELECTIONS.

A conference on practical reform in primary elections has been called, to begin in this city on Thursday, in the assembly rooms of the Board of Trade and Transportation, No. 293 Broadway, at 10:30 a. m. Many prominent men of the United States have signed the call for the conference, which will hold sessions on Thursday and Friday and discuss points of interest in regard to primary elections. Practical talks are expected from ex-Mayor Strong, State Senators Pavey and Brush, and Edward Lauterbach, of this city; Mayor Quincy, of Boston; State Senator F. S. Stratton, of San Francisco, author of the California Primary Election law; Flewellyn Saunders, secretary of the Board of Election Commissioners of St. Louis; Clinton R. Woodruff, secretary of the National Municipal League, of Philadelphia; State Senator Charles H. Crawford, of Chicago, author of the Crawford Primary Election law; Charles E. Monroe, secretary of the Municipal League of Milwaukee, and many others.

ALLIED POLITICAL CLUBS TO MEET.

A general conference of the Allied Political Clubs, which are working for stricter primary laws, has been called by Alderman Elias Goodman, president, for to-night, at the rooms of the Lenox Republican Club, No. 122 West One-hundred-and-twenty-ninth-st. Three delegates from each of the allied clubs will be present. Applications for membership from new clubs will be received and the general situation talked over. Preparations for the National conference, to be held in this city on January 20 and 21, will be made. After the general conference a meeting of the Executive Committee will be held.

WOULD NOT PAY HER HOTEL BILL.

ARREST OF A YOUNG WOMAN WITH A QUANTITY OF JEWELRY.

A handsome woman, with her fourteen-months-old baby, is locked up in the East Sixty-seventh-st. station, charged with attempting to defraud the Hotel Manhattan out of $30, a bill incurred during her stay there since last Friday. She had the best while she remained, and her appearance was such as to convince the proprietors of the hotel of her complete ability to discharge any bill she might incur.

She said she came from Chicago Friday. She had no baggage except a small hand satchel, but she had valuable jewelry and clothing.

At 3:30 o'clock yesterday afternoon she was about to leave the hotel, to go out for a walk, as she said to a servant. The assistant superintendent, T. B. Borden, grew suspicious as he saw the woman going out, and asked her if she could not conveniently pay her bill.

She grew indignant, and asked him what he meant by making such a request. She was responsible, and he ought to know it, etc. But Mr. Borden persisted, and suggested that she leave a diamond ring as security, since she had no baggage. This she indignantly refused to do. He then called Policeman Penny, of the Grand Central station, and the policeman tried to persuade the woman that it would be wisdom on her part to do as the hotel superintendent asked.

She persisted in her refusal, and the policeman called a carriage and drove the woman to the station, where Sergeant Ryan likewise tried to induce her to pay the bill. She was more indignant than even when Sergeant Ryan finished, and, as she still declined to make payment or leave any security, he placed her under arrest.

She gave the name of L. Lucas, and said she was thirty-five years old. She said her home was in New-York, and admitted that the name given was not her own. There is no matron at the Grand Central Station, so a carriage was again called and the woman and baby were taken to the East Sixty-seventh-st. station. The prisoner dispatched a messenger a few minutes after her arrival, and a couple of hours later a well-dressed young man arrived. He proved to be her husband. He seemed dumfounded at the predicament his wife was in, and asked her to explain. He offered to pay the amount of the bill to the sergeant, and secure the woman's release. The sergeant explained that the case was one which would not permit of bail without the presence of a Magistrate, and there was nothing that could be done until this morning. The man went away, refusing to give his name, but assured his wife he would get her released as soon as possible.

ANOTHER BLAZE AT PARDEE HALL.

Easton, Penn., Jan. 16 (Special).—An alarm of fire to-night turned thousands of church-goers and promenaders toward College Hill, where a blaze had broken in Pardee Hall, at Lafayette College, in the ruins of the fire of December 18. The firemen made short work of the blaze, which had eaten into some woodwork that had fallen into the cellar of the west wing. The undestroyed portion of the building was not in any danger.

A CARD
FROM
C. C. SHAYNE.

Owing to the large trade which I enjoyed during the months of October, November and December and the first week of this month, I have kept a large portion of my hands in the workshop, some of whom have been with me for fifteen years. I do not like to lay them off, and, as they are willing to work for less wages, and I am