

SAYS MAYOR'S PLAN JUGGLES FINANCES

Senator Brown Objects to Mitchell's Advice on State's Budget.

SEES \$75,000,000 EXPENSES COMING

Appropriations Sure to Reach That Sum in Five Years and Taxes Must Grow.

[From a Staff Correspondent of the Tribune.] Albany, April 15.—Senator Elton R. Brown, in a tart letter to Mayor Mitchell, replying to the latter's letter of Monday, calls the Mayor's suggested plan of financing the state to avoid a direct tax equivalent to kiting checks, and declares "it involves a juggling in state finances."

Senator Brown objects to Mayor Mitchell offering advice at a distance "in relation to specific items without any consideration of the evidence now in the hands of the Finance Committee."

"I could as well take the budget of the City of New York," the Senator writes, "and point out to you the extravagance and improprieties which I believe you could correct."

"Your attempted survey of the appropriations for the years 1914 and 1915 is so grossly inaccurate as to be a reproach in a letter. For instance, you say: 'The state could increase last year's appropriations by \$2,500,000 and still avoid a direct tax.' You had already stated that the appropriation for last year amounted to \$49,401,527.74. The revenue of that year amounted to \$42,900,000. It has fallen off this year, owing to the depression in business, and was estimated by the Controller at \$38,000,000. This would leave a deficit, if the appropriations were held this year at \$42,900,000, of \$11,000,000."

"Draw on This Year's Budget." "The tax budget of the state was kept at \$49,000,000 last year by making forced loans from the budget of this year at least \$11,000,000, and probably \$13,000,000."

"The Controller's books show to-day that unless we levy at least \$5,000,000 of new taxation the direct tax will exceed \$18,000,000 this year."

Senator Brown chides the Mayor for basing some of his charges on appropriation bills which have passed only the Assembly, calling his attention to the fact that the bills must pass both houses and be signed by the Governor before becoming laws.

The Senator also tells the Mayor that his proposal to raise \$4,000,000 for large canal contracts on a condition that the tax rate be impracticable and probably impossible under the Constitution.

"I called your attention in our conversation," says Senator Brown, "to the different ways of reaching us from the City of New York in relation to the financial policy here. I am now receiving telegrams from leading organizations of the City of New York urging an appropriation of \$5,000,000 for canal construction, the last one signed by the Merchants' Association of New York. As this demands a straight-out dividend, I am sure more confided in relation to the attitude of your citizens."

Senator Brown quotes a statement of Governor Glynn given to the press April 27, 1914, in which Mr. Glynn made it plain that a direct tax was likely this year.

Promises Economy. "My utmost endeavor," Senator Brown concludes, "will be given to keeping the tax rate this year to the lowest point consistent with meeting the needs of the state in the branches of government and enterprises to which it is irrevocably committed, and your anxiety to avoid the added burden upon the city of New York in its present financial distress furnishes an added motive for energetic action."

"I shall give to the press for early publication a statement showing the state's expenditures and the impossibility of holding appropriations under the state's present commitments at their present figure. While they are in the neighborhood of \$50,000,000 this year, they are sure to reach \$75,000,000 within five years."

"Relief to the state and to the city cannot come from doubtful and temporary expedients, but must come, if at all, from new sources of taxation."

City Can't Suffer This Year. Mayor Mitchell's letter to Governor Whitman proposing a plan for raising money for canal purposes was submitted to Attorney General Woodbury for an opinion this morning. Mr. Woodbury replied to-night in a long letter to the Governor, saying, in part: "The great cry of New York City is to be relieved from a direct state tax this year. Let us look at this situation for a moment."

"Under the charter of the City of New York the assessment rolls are required to be completed and delivered to the Board of Aldermen on the first day of March, and on or before the 25th day of March the taxes are levied, and the rolls delivered to the Receiver of Taxes for the collection of the taxes. Thus it will be seen that it is impossible for the City of New York to be burdened this year by any additions on account of taxes imposed by the present Legislature."

"Inasmuch as there was no direct tax levied by the Legislature last year, it follows that in the tax levied for the current year in the City of New York no state tax will, or can be included."

To Celebrate Lexington Day. The Sons of the Revolution will hold a meeting at Belmont's in Forty-fourth street Monday night to celebrate the 140th anniversary of the battle of Lexington. An address will be delivered by George Forbes, of Baltimore.

Correct Dress for Men

Every feature that is expected of Silk Hose of exceptional value is combined in

PHOENIX SILK HOSE

with the additional advantage of durability.

Men's, 50c & 75c per pair. Women's, 75c & \$1 per pair.

FLANNEL SUITS are popular and deservedly so—we know of no better suit for the money than a medium grey flannel at \$20, half lined—thoroughly tailored.

The same with braided edge, \$22—special value.

George G. Benjamine

Fifth Ave Building—Broadway Cor. 24th St.

Society Girls Present 'Op o' Me Thumb and King Cole at Plaza for Benefit of Fund Maintained to Assist Tubercular Children



PHOTOGRAPH BY BURTON STAGE

Miss Spence's School Organization in Dainty Triumph at Annual Entertainment—Debutantes Sell Programmes—Dancing and Supper Follow Fairy Plays.

Prominent members of society filled the ballroom of the Plaza last night for the annual entertainment given by Miss Spence's School Society for the benefit of a fund maintained by the society for the support of an open air class for tubercular children. It was one of the most interesting affairs given by this organization in several years. It consisted of a revival of the one-act comedy, "Op o' Me Thumb," in which Miss Maude Adams played the leading role some time ago, followed by a one-act musical farce, "Old King Cole," the book and lyrics by Charles S. Morgan, Jr.

Miss Isabel Foote took the leading role in "Op o' Me Thumb," and others who had principal parts were Miss Eva McAdoo, Miss Marjorie Clinton, Miss Katherine Flagg and Mrs. John F. Russell, Jr., and Lauren Carroll. In "Old King Cole," a collection of fairy stories strung together with popular music, Mrs. B. Tappen Fairchild had the title role; Miss Caramal Carroll was Prince Omar; Miss Margaret Trevor, the Fairy Queen; Miss Louise Freeman, Snow White; Miss Ruth Cutting, Rose Red; Miss Gladys Fries played the part of Lord Debut; Miss Louise Trevor, Miss Eva Mall and Miss Margaret Warren appeared as court ladies in gorgeous costumes. Others who took part were Miss Margaret Overton, Miss Gretchen Damrosch, Miss Katherine Lamont, Mrs. Frank A. B. Washburn, Miss Louise Butler, Miss Catherine Colt, Miss Margaret Luce, Miss Elizabeth Kirlin and Miss Margaret H. Erhardt.

Miss Grace Hollingsworth wrote a charming song, "The Spider and the Fly," which was sung by Mrs. Fairchild and a chorus, and Kenneth Clark sang a topical song entitled "Charity." Many of the debutantes of the last few seasons sold programmes, candy, flowers, cigarettes, etc.

At the conclusion of the programmes there was dancing, followed by supper. The entertainment will be repeated at the same place this afternoon and evening.

Mrs. Alfred Graham Miles was in charge of the entertainment, and associated with her on the committee were Miss Mary Jay Schieffelin, Miss Adrienne M. Iselin, Miss Caramal Carroll, Miss Ruth Cutting, Miss Helene Underwood, Mrs. Franklin B. Richardson, Miss Helen Fluke, Miss Eugenie Futz and Miss Helen Eggleston.

Miss Louise Freeman is president of the society; Mrs. Alfred Graham Miles, vice-president; Miss Gertrude Hill, treasurer, and Miss Laura Parsons, secretary.

Among those who had boxes last night were Mrs. Edgar Auchincloss, Mrs. Daniel S. Lamont, Mrs. Clarence W. Bowen, Mrs. Harold Fries, Mrs. Wacker, Mrs. Dehna, Mrs. Charles R. Alexander, Mrs. William Lowe Rice, Mrs. B. Tappen Fairchild, Mrs. Howard Carroll, Mrs. Samuel Sloan, Mrs. Albert H. Gray, Mrs. William A. Butler, Mrs. Willard D. Straight, Mrs. Stewart L. Woodford, Mrs. J. Todhunter Thompson, Mrs. John J. McInnis and Miss Carol Harrison.

David Bishop. The important business before this year's convention is the proposal to establish a standard of examination to which applicants for association membership must submit.

WANT MITCHELL VETO SOON Realty Men See Hope of Passing Lockwood Bill Over It.

Pressure is to be brought on Mayor Mitchell to take immediate action on the Lockwood-Ellenbogen bill, so that the Legislature may have a chance to pass it over his veto. This pressure is being taken in order that the bill, if you desire it changed, may be considered immediately by the Legislature.

OLD TAX BOARD REPLACED BY NEW Governor Signs Outing Act and Names Commissioners, Who Are Confirmed.

Albany, April 15.—Governor Whitman signed today the bill reorganizing the State Tax Department, and immediately sent to the Senate the nominations of these men to take up the new Tax Commission: Ex-Senator Martin Saxe, of New York; Walter H. Knapp, of Canandaigua, and ex-Senator Ralph W. Thomas, of Hamilton, all Republicans. They agreed to the three Democratic Tax Commissioners: Thomas F. Byrnes, of Brooklyn; William H. Sullivan, of Norwich, and Joseph S. Schwab, of New York.

The new commissioners were confirmed without opposition, although the minority leader, Mr. Wagner, sarcastically commented that "it was interesting to note the non-partisan character of the board." Mr. Saxe's term is to expire on January 1, 1918; Mr. Knapp's in 1917, and Mr. Thomas's in 1916.

Ex-Senator Saxe, with Professor E. R. Seligman and other tax experts, was largely responsible for the drafting of the new tax law. It was amended considerably after it was sent to the Legislature, but it retains the provision taking the Corporation Tax Bureau from the State Controller's office. Controller Eugene Travis made a hard fight against this section.

PRENDERGAST PUTS DEBT UP TO GLYNN

Sham Economy Blamed for Tax Needs of Present Administration.

HINTS MITCHELL STOLE THUNDER

Legislature's Acts Defended and Democratic Extravagance Reviewed, Then Censured.

"Glynn's sham economy" was responsible for most of the increases in the appropriation bills this year, according to Controller Prendergast. Replying last night to figures presented by Mayor Mitchell to uphold his contention that no direct state tax was necessary, the Controller said:

"I have before me analyses of almost every appropriation to which the Controller's statement to extreme length, and the discussion would be futile. The Mayor's criticisms have been based on comparative totals, and in cases where his accountants understood him, his planatory facts they misinformed him. The real fact in the whole series of charges as I ascertain it to be from the exhaustive information I have before me is that the appropriation and counts are in the main reasonable and that their size is attributable to no one person or set of persons now in power at Albany. The one responsible person is Martin H. Glynn, and the one responsible fact is Glynn's sham economy. But there is no need to repeat here the emphatic and well-merited judgment visited upon him by the people last November."

The Controller asserted that if the Mayor's accountants had carried their work beyond the point of merely comparing appropriations they would have found "that the present Legislature has had to supply again and again items which Glynn wantonly cut from last year's budget."

"That the former Governor acted with an eye to the political wind is obvious," he continued.

The suggestion of the Mayor that the usual obligations to be taken up from the proceeds of a bond issue under a referendum or by direct tax later, originated with the Controller, he said. He had sent the suggestion to the Governor on March 25, he said, and had read it to Mayor Mitchell. The plan was considered legally impracticable and was abandoned.

"The appropriation bill prepared by the present Legislature is intended to make a supply bill next year unnecessary," the Controller explained. "To the extent that it makes provision for the expenses of government which are not included in the appropriation bill, it takes the place of the supply bill next year."

"The appropriation bill for 1915-16 is less than its predecessor, except for those items ordinarily included in an appropriation bill and put in the supply bill of the following Legislature. Some of the appropriations in the new appropriation bill which are not in the last bill are the following:

"There is an appropriation of \$300,000 for legislative printing. This was put in last year's appropriation bill but the present Legislature was required to put a \$300,000 item for this purpose in its present supply bill. To make its supply bill item unnecessary next year an appropriation of \$300,000 is made for this purpose in the new appropriation bill."

The Controller went on to say that the amount put in for locktenders was \$200,000 less than last year, according to the Superintendent of Public Works. This amount had to be made up this year in addition to providing the usual amount for a year. This gave the appearance, he said, of there being \$500,000 too much in the item this year for that purpose.

"The Glynn administration arbitrarily cut the allowance for hospital maintenance in the last appropriation bill by \$267,000 below the needs of the present fiscal year," Mr. Prendergast continued.

"If there is any extravagance in their administration it is chargeable to Democratic rule. The amounts granted do not represent the Republican extravagance, but may be assumed to represent the most economical administration which can be given by Democrats in charge of these institutions."

THAW JURY TRIAL HEARING DEFERRED

Case Will Come Up Again on Monday—Decision on Appeal Expected To-day.

Justice Newburger refused yesterday to consider the application of counsel for Harry K. Thaw for a jury trial on the question of his sanity. The justice adjourned the hearing to next Monday, when it will come before Justice Hendrick.

Thaw was in court on a writ of habeas corpus. His mother was waiting for him in the courtroom, and Thaw greeted her affectionately. He sat with her in the second row of seats throughout the proceeding.

In opening the argument for Thaw, John B. Stanchfield said that the granting of a jury trial was entirely in the discretion of the court, and that it was not demanded as a matter of right. He said that the commitment of Justice Dowling under which Thaw was sent to Matteawan was effective only until the prisoner had regained his sanity, but that up to now Thaw had had no jury trial as to his present mental condition.

Robert Johnstone, Assistant District Attorney, objected that a stipulation entered into by counsel called for a hearing on April 19, which is next Monday. Justice Newburger decided that the matter was not properly before him, and set the hearing down for Monday.

It is possible that the Appellate Division will today hand down a decision on the appeal from the order of Justice Page sending Thaw back to Matteawan, which return was stayed by the writ of habeas corpus, pending in the Supreme Court.

ASSEMBLY KILLS "FAKE AD" BILL

Defeats the Mills Measure to Strengthen Law Against Misrepresentation.

[From a Staff Correspondent of the Tribune.] Albany, April 15.—The Assembly defeated to-day the bill of Senator Ogden L. Mills strengthening the law against misleading advertisements and making sales under misrepresentation misdemeanors. Advocates of the measure were unable to muster only fifty-two votes.

The opposition was led by Frank Aronow, Democrat, and Joseph Steinberg, Progressive, who declared the bill was drafted by the Fifth Avenue Association, and was too stringent. Mr. Aronow said the public was sufficiently protected from misrepresentation under the present law.

"Under this bill," Mr. Aronow complained, "if a man ever offers for sale a piece of goods for \$50, and it is later discovered it is worth \$50, he could be arrested."

"New York," said Francis R. Stoddard, "is flooded with junk bankruptcy sales, in which goods are advertised as being something they are not. This bill is to reach just such dishonest people."

Mr. Evans, of the Bronx, declared the measure would prevent misrepresentation, such as was often seen in perfume sales in drug stores. "These bottles of perfume are marked 'Paris,'" he said, "the impression being made that they are from Paris, France, when in reality they were sent from Paris, Ky."

Alexander's Shoes For the New Modes

Light weight and fancy tops are the salient features of women's boots for this season. Our beautiful assortment is characterized by fine fitting, well-made lasts in a wide choice at \$4 to \$6. Two particularly favored models are a bronze kid button boot with cloth tops of harmonizing shade and a tan calf button or lace shoe with sand cloth tops—both at \$5.

Sixth Avenue, corner Nineteenth St.

NATIONAL BANKS AND TRUST POWERS

J. G. Johnson Doubts the Right of Congress to Give Authority.

John G. Johnson of Philadelphia, who, with Henry M. Campbell, of Detroit, has been retained as counsel to the executive committee of the trust company section of the American Bankers' Association to test the constitutionality of Section 11, Paragraph K, of the Federal Reserve Act, which relates to the granting of trust company powers to national banks, has rendered a negative opinion on the question.

Paragraph K, Mr. Johnson thinks, may be construed as a provision in which, so far as Congress is concerned, the power is conferred upon national banks generally. If a special permit is granted, he does not view this section as one vesting in the Federal Reserve Board the power to confer the franchise, but simply as enabling it to determine under what circumstances the power shall be exercised. As to whether it is in the power of Congress to confer upon national banks the powers of trust companies Mr. Johnson says:

"In my opinion, this question must be answered negatively. No express power is conferred upon Congress to create corporations. The power must exist as a reasonable incident in the exercise of expressly granted powers. The right to incorporate national banks is found by the Supreme Court in a necessity, properly and sufficiently to exercise expressly granted powers."

"I do not believe it would be considered that within the power of Congress to create corporations simply for the purpose of doing the things specified in this section. I know of no express power which reasonably could be held to require or fairly permit, an incorporation for such purpose."

"In my opinion Congress has no power to create a corporation for the special purpose of acting as executor, trustee, registrar, etc., or to confer upon the corporation which it has authority to create, the power to do such things and thus to intermeddle with matters properly excluded from the transaction within the state for the benefit of its citizens."

Mr. Johnson offers the opinion that the courts could refuse to appoint national banks as trustees, could require them to refrain from them at the instance of those interested in trust property.

LAW LETS SHUBERTS BAR "TIMES" CRITIC

Temporary Injunction Vacated Until Case Can Be Decided on Its Merits.

Justice Hendrick yesterday vacated the temporary injunction obtained by "The New York Times" against the Shubert Theatrical Company, which restrained the latter from excluding from their theatres Alexander Woolf, critic of "The Times," and dramatic critic for his decision.

SPECIAL WILLOW CHAIRS

Comfortable, roomy, are chairs of natural French Willow, strictly woven.

5.00 This price includes a thick cushion, covered in Velour, Armoire, Cretonne, or Taffeta.

McGIBBON & CO. 37th St. West Near 5th Ave.

Governor Approves Other Measures Affecting City.

Albany, April 15.—Governor Whitman signed to-day a bill for which Governor Jeff Davis has been yearning, which prohibits the municipal lodging house law against lodging a hobo more than three times a month.

Other New York City bills signed were: One by Senator Ogden L. Mills to permit the Police Commissioner or other authority to suspend judgment on a member of the force on his plea of guilty, and place him on probation; another permits the Board of Estimate to include in the budget more than \$20,000 for the public education work of the American Museum of Natural History; one for the election next fall of another Municipal Court judge for the 1st District of New York, and one incorporating the honor roll for the relief fund for policemen and widows and dependents of policemen killed while on duty.

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Sunshine Biscuits

Have You Seen Them? Those bright yellow Sunshine automobiles are daily carrying supplies of Sunshine Biscuits fresh from the Wonder Bakery to the better grocery stores all over Greater New York and the suburbs.

Ask Your Grocer for Them. You'll like them for their all-round goodness—so suggestive of the Sunshine in which they are baked. Remember every known variety of biscuits is found in the Sunshine line.

LOOSE-WILES BISCUIT COMPANY Bakers of Sunshine Biscuits New York