

Warnes Tax Law.

By James Boyle.

Columbus, O., March 28.—If it was the object of Gov. Cox to impose upon Ohio a system of tax assessing and collection which should be distinctive, he has succeeded. But the main idea of the Warnes law was not original with the Governor nor with the putative author of the measure—reference being had to the concentration of administrative control in a state board appointed by the Executive, and the appointment of the army of county and other local assessors and of all the assistants by the Executive, either directly or indirectly. That idea had been broached time and again by those who believe in the principle of absolutism in "executive control" of all departments of government; and the formal recommendation by a commission of such a plan had slumbered in the state archives for twenty years. But the idea was right in line with Gov. Cox's exalted conception of the executive functions, and he eagerly and enthusiastically approved of the Warnes bill.

In many respects the Ohio Warnes law is copied after the Wisconsin system—except, as stated, it has gone farther, in taking away from the people the right to elect their local assessors. But it appears that there is a reaction in Wisconsin against so much "concentration of control" by the State Tax Commission appointed by the Governor.

The Chicago Record-Herald of March 11 had an article from a correspondent in Wisconsin explanatory of the tax system in that state, and it said: "The trend in taxation is toward letting each separate locality settle its own tax problems, provided the general scheme under which the locality operates is equitable. Therefore there is a plan in this state to legalize a sort of local option in tax matters. * * * Each jurisdiction will be in limited control of its own taxes—the state determining what forms of property shall be subject to the state tax, the county deciding what forms of property shall be subject to the county tax, and the town or city deciding what forms of property shall be subject to local taxation."

Students of taxation are divided into two conflicting schools—one in favor of a centralization of control, and the other in favor of home rule. Gov. Cox is an example of the extreme of the first school; Herbert Bigelow, the single-tax advocate, and Mayor Baker of Cleveland are extreme types of the other school. There is also another school—and it is fast growing—which advocates the entire separation of state and local taxes; the believers in this plan are divided on the question of the extent to which there should be centralization of control on the one side and home rule on the other.

If one reads the text books on

taxation and the reports of conventions of tax experts, he will find great divergence of views along the lines presented above. There appears to be a consensus of opinion among the college theorists that assessors should be appointed, and most of these gentlemen seem to favor a State Tax Commission (appointed by the Governor) as the appointing power; but it is significant that nearly all men who have had actual political or official experience frankly confess that as a rule the tax-payers have a stubborn predilection for home rule in this matter.

So far as known, Ohio is the only state in the Union in which the tax-payers have absolutely nothing to say as to the local assessors and collectors; and it is believed that Gov. Cox is unique in the tremendous power he enjoys. He stands in a class by himself as an autocrat. Local assessors are elected in all the states except Ohio. Formerly they were appointed by the governor in Louisiana and Arizona. But in 1903 the governor of the latter state recommended that the assessors be made elective; and in 1906 Louisiana, wearied of her appointive assessors, provided for their election. Some states make assessors ineligible to reelection. Missouri is trying the plan of electing county assessors for four years. Kentucky and several southern states pay assessors a certain percentage of their assessment returns. In New England the town is the taxation unit, but in the rest of the country the county is the unit.

Nearly all practical experts agree that the problem, so far as the assessors are concerned, is to secure efficiency without doing violence to the deep-seated sentiment for democratic local control. In England and Canada this is fairly accomplished by giving the appointment of assessors to locally elected officials or bodies. In the province of Ontario, for example, each City Council appoints a permanent assessment commissioner (subject to removal, of course), and this commissioner, jointly with the Mayor, appoints the assessors. There are several suggestions as to the application of this plan to American conditions, such, for instance, as the appointment of the assessors by the County Prosecuting Attorney, the Treasurer and the Auditor combined. Even with elected assessors there could be effective centralization supervision, to secure uniformity and efficiency.

And all the varying and conflicting theories of the taxation problem, one thing stands out clear and unmistakable—and that is that the people of Ohio will not tolerate the Governor appointing the local assessors. It is opposed to the essential spirit of Democracy. That is why Governors Foraker, McKinley, Bshnell, Nash, Harris and Harmon

would not touch the thing.

But in addition to the governmental principle involved—and that is a vital, fundamental one—there is a second overwhelming objection to the new system as operated. Even did the people approve of the theory of the system, the second objection would still cause revolt. That objection is as to the manner in which Gov. Cox has used the power conferred upon him. Had he been statesmanlike he would have tempered the initiation of an absolutely new plan of selecting local tax officials by acting in a non-political way, making merit and efficiency the basis of his appointments. But he manifestly made his appointments of county assessors primarily from a political standpoint. In counties having only one "district" assessor, practically all these appointees are Democrats—and most of them "hustlers;" this is true even in Republican counties. In the fourteen large counties in which the law requires him to appoint two "district" assessors, differing in politics, there are all told only three Republicans. As to the deputy assessors, the Warnes law made them political spoils, but the Governor got frightened at the roar of popular protest, and—without any legal warrant—he threw over them the thin blanket of pretended civil service.

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Officers Will Meet.

The State Agricultural Commission has invited farmer institute officers and persons who want an institute in their community to meet C. R. Wagner at the court house, Greenville, 2:30 p.m., April 9.

At this conference, the time and place of holding institutes, making program, advertising, items of legal expense and manner of conducting institutes, will be discussed.

Increased demand for these meetings will undoubtedly result in many new places being given an institute next season.

The extent of assistance given to independent institutes and farmer club lecture course will be taken up.

Mr. Wagner, Assistant Director of Farmer Institutes, will represent the State Commission.

Children Cry FOR FLETCHER'S CASTORIA

How the Tariff is Working.

Imports into the United States for the five months since the new tariff became effective were less than in the corresponding months one year ago, according to preliminary foreign trade figures announced by the Department of Commerce. In the five months beginning with last October goods valued at \$769,891,843 were imported, compared with \$798,155,684 in the same period one year ago.

A slight increase in imports and a decrease of 10 per cent in exports is shown in February's preliminary figures, compared with that month in 1913. The total foreign trade for the month amounted to \$323,745,479, with a balance in favor of the United States of \$23,871,457. The trade balance for the year ending with February amounted to \$656,568,908, or \$90,887,207 more than in the twelve months ending with February, 1913.

Of the February imports 61.6 per cent entered duty free, compared with 53.4 per cent in February, 1913.

x x x

A week ago the deficit in the U. S. Treasury so far this fiscal year was \$25,492,104, as compared with a surplus of \$10,806,794 last year—a difference "to the bad" of \$36,298,898.

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In consequence of "poor business" and a "falling off of travel," the C. H. & D. R. R. has taken its night "owl" train from Cincinnati; the night train to Indianapolis has also been abandoned. And there has been a curtailment of service between Cincinnati and Chicago on both the Pennsylvania and Big Four roads.

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That Argentine's beef industry, which imports millions of pounds of meat into the United States monthly, under the new tariff law, is dominated by Chicago slaughtering and packing companies, which "do by far the major portion of the entire business," is charged in a "farmers' bulletin" issued by the Department of Agriculture.

That Argentine beef has caused a reduction in the prices of meat in the United States has been generally supposed, but the department's bulletin remarks that "it is not assumed that the American controlled companies in Argentina are using Argentine beef to beat down the prices of Chicago beef."

At the present time, the bulletin says, there are nine establishments for slaughtering, chilling or freezing and exporting beef located in or near Buenos Ayres, and five of these companies are owned or operated by Chicago houses.

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According to the Cleveland Daily Iron Trade, the pig iron market in Cincinnati last week was one of the quietest in years, sales and inquiries being at a

minimum.

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An innovation in beef trade has been the appearance of Argentine beef on the Chicago market. This is the first time in history that the South American beef has found a place in Chicago coolers and been offered for sale alongside our home-grown product. As to quality and in the estimation of some of the best judges of beef on the hooks this Argentine product compares favorably with that of steers selling on this market anywhere from \$8 to \$8 40, most of the carcasses being such as would be yielded by cattle selling here now around \$8.25. The hind quarters were especially attractive. Due to alfalfa feeding the kidneys were as fat as in most corn-fed beef, but the forequarters were hardly up to the standard for beef of its class. This beef was brought into the Armour coolers and "Argentina beef" on the menu of the Armour restaurant caused a flurry and much comment among the diners.—Cincinnati Enquirer, March 20.

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Failures last week numbered 347 in the United States against 294 the corresponding week last year, according to Dun's Review.

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Dispatches from New York say that reports of dry goods manufacturers are most unsatisfactory as to the outlook, and immediate profits are nil.

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For the first two weeks in March the new orders received by the U. S. Steel Corporation were only 50 per cent of capacity—a sharp shrinkage as compared with orders in January and February.

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Steel operations at Sharon, Pa., have materially slackened up.

x x x

A prominent iron and steel man of Columbus, O.—who, by the way, is a Democrat—remarked last week, "Business is rotten!"

x x x

Interest identified with the leading refining and marketing oil companies say that there has recently been a considerable falling off in the demand for petroleum products. Those who follow industrial conditions closely are not surprised at this turn of affairs, as the oil companies are affected largely by general industrial conditions.—Ohio State Journal of March 23.

x x x

At the beginning of the week the indications were that new business in rolled steel products was coming to the mills only at the rate of 40 to 50 per cent of capacity.

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It is difficult to make a comparison of the quantity of woolen goods imported under the new tariff as compared with former importations for the reason that the Department of Commerce now requires dress goods to be

reported by pounds instead of by square yards as before. It is certain, however, that the increase of woolen fabrics was three times as much in January, 1914, as in January, 1913; and it is also true that they have come in this year at lower valuations than previously.

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The president of the Friedlander Knitting Co. of Milwaukee, reports that goods in his line are being imported at prices about one-half what they can be produced for in the United States. Consequently his firm is losing orders.

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For the first time in the history of the American army and navy in times of peace, both are recruiting up to their full authorized strength. The reason is "due to slackness of work," according to Maj.-Gen. Wm. H. Carter. He says, "It has been my experience that recruiting is a good barometer of industrial conditions."

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A police census shows that "only" 96,000 men are out of work in New York city. This is gratifying, as compared with the 300,000 previously reported by the charity organizations, but it is enough, heaven knows.

Check Your April Cough.

Thawing frosts and April rains chill you to the very marrow, you catch cold—head and lungs stuffed—you are feverish—cough continually and feel miserable—you need Dr. King's New Discovery. It soothes inflamed and irritated throat and lungs, stops cough, your head clears up, fever leaves, and you feel fine. Mr. J. T. Davis, of Stickney Corner, Me., "Was cured of a dreadful cough after doctor's treatment and all other remedies failed." Relief or money back. Pleasant—children like it. Get a bottle today. 50c and \$1.00 at your druggist's. Bucklen's Arnica Salve for all sores.

Palestine.

We have heard that the German Township S. S. Association will hold a session soon.

The Ladies' Aid of the Universalist church will give an Easter social on Saturday night, April 11.

T. J. Wilson and wife visited O. V. Metzcar's Sunday afternoon.

Elmer Sellman and wife visited Bert Throp's last Sunday.

What is the reason, we wonder, why our churches do not observe Easter appropriately?

It is never well bred to ridicule the dress or personal appearance of some one whose garments are not quite the latest, or who have not insipid, doll-like countenances. Being well bred is a branch of study some never learn, even its A B C's.

Mar. 30

JONES.

Children Cry FOR FLETCHER'S CASTORIA

Gettysburg.

L. Bireley moved from here to Springfield last week to engage in some kind of business.

Public improvements are beginning in our village and it is expected before the summer ends that considerable change will take place in the appearance of our village. Let the work proceed.

We had thought some of going into the coastwise shipping business, but the prospective change in tolls for passage through the Panama Canal seems somewhat discouraging to the launching of our boat. It seems the United States shall not be free to manage her domestic affairs as she wants and of necessity must consult J. B. as to what may be done or what may not be done; and it seems that we must not only do these things, but our law-making power has no will of its own to make laws, but make only such laws as our good President may direct. We have often heard a good deal said about bosses, but late we have learned that bosses are not such bad specters, if we are the boss. It makes a vast difference as to who the boss may be. From some things which have occurred it seems that our President has no identity with himself, but that in his official capacity is no longer self, but is the embodiment of, or, in other words, is the Baltimore platform. But in his attempt to force the repeal of the exemption of U. S. ships engaged in coastwise trade from tolls he has taken a wide departure from the policy of that platform, and refuses to be governed by it, forsooth he says the party leaders in adopting a free toll policy were not aware of what they were doing, and did not fairly represent the party.

It seems the Mexican trouble is getting interesting, and just now it seems a little difficult to tell which faction will triumph or which ought to triumph in the struggle as waged. Ground has been broken for the erection of a building for garage purposes. John Tenant, aged about sixty years, born, reared and married here, died at Celina and will be buried there tomorrow. Some of our people will attend the funeral. Miss Ferrall, oldest daughter of C. R. and Mary Williams, of this place, died last night; funeral will be held here Wednesday. Samuel Hershey, suffering an attack of grippe, is convalescing. Misses Gladys Kern and Frances Choate of the city were visitors here among friends and relatives several days last week and over Sunday. May 3 has been fixed as go-to-church day for this place and it is hoped that everybody will take due notice thereof and not fail to be there on that time, and subsequent church services as well.

Mar. 30. XOB

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