S. Kann, Sons & Co. S. Kann, Sons & Co.

"THE BUSY CORNER."

ALWAYS THE BEST OF EVERYTHING FOR THE LEAST MONEY.
OPEN UNTIL 9 O'CLOCK TOMORROW NIGHT.

A DAY OF RECKONING.

JUST TO SHOW YOU THAT THE BUSY CORNER SHOE DEPARTMENT IS UP AND DOING AT ALL TIMES, WE SHALL INAUGURATE A DAY OF RECKONING SALE TOMORROW OF OUR FINEST AND MOST SEASONABLE FOOTWEAR THAT OUR BEST JUDGMENT COULD POSSIBLY BUY. THE FOLLOWING SELECTED SPECIALS ARE MORE THAN WORTHY OF YOUR CLOSE ATTENTION.

We Offer 1,100 Pairs of $4.00 Shoes at $2.33,

20 styles of standard grade footwear for street or housewear—representing patent ideal kid, patent calf, patent enamel and the finest surpass kid and box calf, made with welt soles and light dress soles—all style heels—Louis XV, Cuban, military and French—in either button or lace—to keep busy, we offer you the choice at..... $2.33

1,400 Pairs of Standard Footwear, $2.00 and $3.00 Qualities, for $1.88.

This grand assortment will be a surprise to Washington shoe buyers—you'll find in this assortment the very best and correct styles—made of such leathers as patent, box calf, velour calf, vici and 20th Century kid skin—in welt, extension or medium soles, to the light, flexible turns—all styles of heels—either button or lace, with a choice of 25 styles—to keep busy, we offer the choice at..... $1.88

Another Big Special—$2.00 Footwear for $1.37.

Honest, dependable footwear—they comprise patent leather, with kid or cloth tops—enamel leather, three-quarter foxing, with extension sole—beautiful soft vici kid in all styles of foxings, soles and heels—to keep busy we offer this line at..... $1.37

980 Pairs of Fine Slippers and Juliets, Worth $1.50, at 93c.

Those who want an easy house slipper should see this special line of patent leather, soft and easy kid skin slippers and juliets—all sizes, all shapes, all hand-turned, flexible soles, in opera, medium and common-sense toe—to keep busy we shall offer these at..... 93c.

Misses' and Children's Shoes, Worth $1.50 and $1.25, for 93c.

Fully 30 different kinds—which we guarantee for fit and service—they come in patent leather, enamel leather, box calf and vici kid skins—spring heels and the new low heels—all sizes, to keep us busy we shall offer these at..... 93c.

500 pairs of Children's Warm Slippers, satin quilted juliets and toilette styles — all sizes, which are worth 75c.—to keep us busy we shall offer these at..... 44c.

SHOE PARLOR, SECOND FLOOR—ADJOINING THE MILLINERY DEPARTMENT.

All-Wool Flannel Waists.

YOU know that a full eclipse darkens the earth and WE know that our sale tomorrow of Fine All-wool Flannel Waists will darken every past effort we have made. 210 dozen new, fresh, desirable, pretty and perfect-fitting Flannel Waists will be put on sale tomorrow. How much good, honest value your money will get you can be easily solved if you will call and see how wisely we have bought for your benefit:

The first to mention is a line of strictly All-wool Ladies' Cloth Waists, lined throughout, neatly tucked front and back, perfect finish—the shades are red, navy blue and black—there is every size—the same goods you will pay $1.69 for, you can buy tomorrow for..... 95c.

We follow with Fine All-wool Twilled Flannel Waists, representing many styles, in all the latest and most desirable colorings, finished and fit as perfectly as a garment can be made—there is every size, the same garment you will pay $2.00 for, tomorrow you only pay..... $1.25

Another striking line is a complete assortment of the best quality Corduroy Velvet Waists—thoroughly tailor made, very swell and perfect fitting—the colors are garnet, green, gray, blue, tan and black—every size—you have paid $3.00 in the past—tomorrow they will cost you..... $1.49

Genuine French Flannel Waists, button front or back styles—very elaborately tucked, with fine pin tucks—also some that are tucked in clusters and finished with stitched straps of the same material between the tucks—the colors represent every shade—and the sizes are complete—they are the kind we have been selling for $2.75—this lot costs you but..... $1.69

Imported French Flannel Waists, made in all the colorings which have been so much in demand this season—for instance: tan, light blue, pink, rose, red, reseda, navy and black—they are made with graduated tucks—they are thoroughly tailored—they are perfection in fit and finish. This same garment has always sold for $3.50—they are offered tomorrow at..... $1.98

Second Floor, Adjoining the Millinery Dept.

1,500 Umbrellas.

Bought by our buyer in less than 15 minutes. A purchase divided into four lots. A deal at these figures is seldom encountered. A message from Philadelphia told us of these good things. Here's what they are:

200 English Gloria Umbrellas in men's and women's sizes, made on good strong paragon frames—steel rod; some have the patent self-openers; the handles are of natural wood, with some plain and others trimmed—this lot, although worth $1.00, is offered at..... 59c.

750 Men's and Women's Union Taffeta, Parola Silk and Fine Silk Glorias, in black and colors, mounted on non-breakable paragon frames and steel rods—the handles are of natural wood, pearl, horn, Dresden, silver, princess and opera effect—there are qualities among this lot which have sold as high as $2.50—we guarantee none to be worth less than $1.50—offered at..... 89c.

350 Women's and Men's Fine Black Union Taffeta and All-Silk Umbrellas, in blue, red and green, made on strong feather-weight paragon frames, with close roll steel rods—the handles are of sterling, pearl with gold and silver trimming of the latest patterns—the same we have sold over and over again in these qualities at $3.00 and $3.50—offered special at..... $1.48

200 26-inch Fine All-Silk Taffeta Umbrellas, in solid blacks and fast colors—some are finished with the new fancy border—they have every little detail one could find in an umbrella of this grade—you'll find these to be the exact reproduction of umbrellas we sold for $4.50 and $5.00—the special price will be..... $2.49

FIRST FLOOR—SECTION J.

Saturday Music Selling.

MONROE ROZENFELT'S GREAT HITS—"FORGIVE YO' MAMMA," "SHE IS MISS FAR AWAY;" CAMPO-BELLO'S NEW NATIONAL HYMN, AS SUNG AT THE WHITE HOUSE, "PRAISES OF OUR COUNTRY"—THE ABOVE, PER COPY, TOMORROW..... 16c.

1,000 COPIES OF 10c. MUSIC GO ON SALE TOMORROW AT, PER COPY..... 2c.

MUSIC DEPT.—BASEMENT ANNEX.

Another Offering of Good Things in Our Suit and Wrap Dept.

50 Fine All-wool Kersey Jackets, in Oxford, black, blues and tans; some are handsomely satin lined—reduced from $8.75 and $10.00 to, each..... $5.00

10 All-Wool Oxford Raglans, made with velvet collar, fitted backs, in all sizes—reduced from $10 to..... $5.50

65 Fine All-Wool Tailor-Made Jackets, short, nobby 19-inch length, in black, navies, Oxford, reds, browns and green—reduced from $12.50 to..... $7.50

We have taken all our Winter-Weight Jackets that were $13.50, $15.00 and $16.50, consisting of fine kersey, Montagnac and coverts, handsomely satin lined and tailor stitched, and reduced them to..... $10.00

50 Very Fine Castor and Oxford Melton Cloth Long Raglans and Ulsters—reduced from $15.00 and $16.50 to..... $10.98

40 All-Wool Oxford ¾ Length Automobile Coats, satin lined throughout, shaped seams, all sizes; 32 to 44—reduced from $20 to..... $12.98

Suit Department—Second floor.

A Special Sale of Jewelry

AT JUST ONE-HALF OF THE FORMER MARKINGS:

Gold-filled Lorgnette Chains, with real diamond in slide—sold for $1.75, for..... 85c.

Sterling Silver Lorgnette Chains, which sold for $1.25, offered for..... 69c.

5,000 Brooche Pins—the balance of one of our latest purchases—which sold for 35c., marked..... 17c.

Children's Solid Gold Rings, in assorted stone settings, which sold for 75c., reduced to..... 38c.

Imported Brooche Pins, the kind you will not be able to duplicate for less than $1.00, reduced to..... 49c.

Solid Gold Brooche Pins—a variety of pretty patterns—sold for $1.89, reduced to..... 98c.

Solid Gold Baby Pins, sold for 75c., reduced to..... 38c.

Gold-plated Collar Buttons, set of 3, which sold for 10c., reduced to..... 4c.

Pearl Dumb-bell Cuff Links—solid—which sold for 35c., reduced to..... 18c.

Hand-crocheted Steel Beaded Chatelaine Bags, mounted on German silver frames, sold for $5.50, reduced to..... $3.98

Gold-plated Photo Frames—25 styles from which to select—sold for 75c. and $1.00, reduced to..... 49c.

Miniature Photo Brooche Pins—gold filled—sold for 25c., reduced to..... 11c.

Plaited Belts, with buckles, complete, sold from 75c. to $1, reduced to..... 49c.

First floor—Sections G and H.

Lovers of Books

Have another splendid opportunity in getting some very specially priced volumes of the latest edition:

A Singular Life, by Eliz. Stuart Phelps; The Sorrows of Satan, by Marie Corelli; The Prisoner of Zenda, by Anthony Hope; Soldier Stories, by Rudyard Kipling; A Dash for a Throne, by A. W. Marshmont; The Gadfly, by E. L. Voylich; An Enemy to the King, Robt. Stevens; The Adventures of Sherlock Holmes, by Conan Doyle; A War-Time Wooing, by Capt. Chas. King; The Road to Paris, by Robt. Nelson Stevens; Agatha Webb, by Anne K. Green—all these pretty titles, with many others, substantially bound in pretty cloth binding—clear, big type—every one a distinctive strong work of fiction—for tomorrow's sale, per copy..... 39c.

Another special—uniformly bound 15-vol. set, the writings of President Roosevelt, comprising 6 volumes of The Winning of the West, 2 volumes of The War of 1812, 1 volume of Hunting Trip on the Prairie, 1 volume, A Hunting Trip of a Ranchman, 1 volume Hunting the Grisly, 1 volume The Administration and Civil Service, 1 volume Rough Riders, 1 volume The Wilderness Hunter and 1 volume The American Ideal. These editions are clean type, linen cloth, handy size—boxed in 15-vol. sets—at the special price for Saturday, complete, of..... $4.98

We have taken a table and filled the same with copyrights which we have sold for $1.25 and $1.50 and have marked them at one-half price.

We have taken another table holding 1,000 volumes of choice and select fiction, by the best authors—bright covers and splendid type—which we shall sell 3 for 25c., or, each..... 9c.

First floor—Section M, Book Dept.

Reduced Stationery for Saturday's Selling!

High-grade pound Writing Paper, in the newest colors and shapes, sold in bulk packages of one lb. each—at one-half price.

120 SHEETS TO THE LB.

Our own Belle Linen Writing Paper, celebrated for its finish and quality—one lb..... 15c.

100 ENVELOPES, 21c.

20th Century Bond, light, dainty and crisp, colors azure and white, full 6 quires to the lb.—special..... 21c.

ENVELOPES, PER 100, 25c.

Our own American Beauty Writing Paper, in Yale blue and rose violet shades—special, per lb..... 25c.

ENVELOPES, PER 100, 30c.

Men's Favorite Writing Paper—antique and satin, ruled and plain—commercial size, per lb..... 29c.

ENVELOPES, PER 100, 35c.

Special lot of Hurd's Real Irish Linen Writing Paper, per lb..... 33c.

Any number of other celebrated finishes, such as parchment, vellum, old English, Hyland linen, organdy and ledger stock, in pound quantities, at special prices.

First floor—Section E.

More New Neckwear News!

SILK AUTOMOBILES, IN PINK, BLUE, WHITE AND BLACK, THE DE JOINVILLE SCARF, FANCY STOCKS WITH CHIFFON BOWS, AND MANY OTHER PRETTY STYLES, ALL AT THE PRICE OF..... 25c.

A PRETTY LINE OF JABOTS, MADE OF TAFFETA, IN ALL COLORS, WHITE AND CREAM LACE COLLARS, TWO-YARD-LONG CREPE DE CHINE AND CHINA SILK TIES; ALSO A FEW HEAD THROWS MADE OF MERCERIZED THREAD, IN WHITE, BLACK, PINK, CARDINAL AND MAIS—SPECIAL..... 50c.

AN ELEGANT ASSORTMENT OF LACE COLLARS, IN THE SQUARE AND ROUND SHAPE—MADE OF POINT DE VENICE, ARABIAN AND APPLIQUE—IN WHITE AND CREAM. THESE GOODS SOLD AS HIGH AS $1.98. SPECIAL..... $1.25

A FEW VERY HANDSOME NECK RUFFS, MADE OF CHIFFON AND LIBERTY SILK, WITH LONG ACCORDION-PLEATED ENDS—IN ALL WHITE, ALL BLACK AND BLACK AND WHITE. THESE GOODS SOLD AS HIGH AS $2.25. SPECIAL..... $1.39

FIRST FLOOR—SECTIONS F AND G.

Toilet Articles at the Most Catchy Prices of the Season.

10,000 SAMPLES OF SATIN SKIN FACE POWDER, BOX OF FLESH AND BOX OF WHITE, IN NEAT ENVELOPES, FREE.

PATEY'S COLD CREAM..... 15c.
PROPHYLACTIC TOOTH BRUSHES..... 25c.
3 CAKES OF GENUINE BLUE SOAP FOR..... 25c.
6 CAKES OF SNOWBERRY SOAP FOR..... 25c.
RIVERSIDE MEDICATED TOILET PAPER, 6 ROLLS FOR..... 25c.
DR. SHEFFIELD'S CREME DENTIFRICE, 2 TUBES FOR..... 25c.
ENGLISH BRISTLE TOOTH BRUSHES..... 15c.
MME. YALE'S CELEBRATED HAIR TONIC..... 79c.
S. K. S. & CO. WITCH HAZEL SOAP, 3 CAKES FOR..... 10c.
VIRGIN VIOLET TOILET SOAP, 3 CAKES FOR..... 25c.
CALDER'S TOOTH POWDER, LARGE SIZES..... 15c.

FIRST FLOOR—SECTION A.

Millinery for Saturday.

Children's and Misses' Plain and Camel Hair Felt Hats, trimmed with plain bands and velvet ribbon streamers—all good colors—sold for 98c., for..... 25c.

Women's Best Quality Felt Hats—untrimmed, short back sailors, in all good colors, sold for 98c., for..... 25c.

Women's Untrimmed Draped Velvet Hats, in black only—in all good shapes—sold for $1.48, for..... 98c.

42-inch-wide Soft Metallic-finished Chiffon and Mousseline de Soie, in evening and dress shades, which sold for 75c. and 50c., for..... 25c.

Second floor—Millinery Parlors.

Our Optical Department.

IN ORDER TO STILL BETTER ACQUAINT YOU WITH THIS DEPARTMENT WE SHALL OFFER:

FOR TWO DAYS—TOMORROW AND MONDAY—OUR CELEBRATED $3.50 GOLD-FILLED, FRAMELESS EYEGLASSES, MADE WITH THE NEW LASSO NOSE CLIP—WILL BE SOLD FOR $1.29. THE LENSES USED IN THESE GLASSES ARE GUARANTEED THE FINEST QUALITY. OUR OPTICIAN, WHO IS A GRADUATE OF ONE OF THE FINEST COLLEGES IN THIS COUNTRY, WILL EXAMINE YOUR EYES WITHOUT EXTRA CHARGE, AND FIT YOU ACCURATELY WITH A PAIR OF THESE GLASSES—ASSURING YOU EVERY EASE AND COMFORT.

FIRST FLOOR, SECTION J, NEXT TO THE ELEVATORS.

A New Line of Values in Ribbons.

8-inch Soft-finished Satin Taffeta Ribbon—all beautiful shades—extra good quality—which sold for 48c. per yd., offered at..... 19c.

3½-inch Wide, Soft Chiffon-finished All-silk Taffeta Ribbon—every shade that is good—regular price, 19c., special..... 14c.

1 lot of Finest Quality Fancy and Novelty Ribbons—all pure silk, in plaids, Roman, glace, moire and other good patterns—all good combinations and colorings, which sold up to 50c. per yd.—special..... 25c.

1 lot of Narrow-width Fast Woven Edge Silk-faced Linen-back Black Velvet Ribbon—very suitable for dress trimming—which sold for 50c. per piece—special, 10 yds., for..... 25c.

First floor—Section B.

PERSONAL TAX LAW

Long Record of Recommendations for Its Repeal.

A QUARTER-CENTURY OF PROTESTS

Commissioners and Assessors Have Repeatedly Shown Its Injustice.

DECLARED INEFFECTIVE

From the beginning of the present form of District government the official opinion at the municipal buildings has been adverse to the personal tax law on the local statute books, and to its methods of enforcing. The reports of the Commissioners and subordinates for almost every year up to the present time contain references to the advisability of either a radical amendment or a positive repeal of the law. A summary of the recommendations thus made in the course of the annual reports, particularly at this time when the question of the local taxation and especially the advisability of enacting a new personal tax law to replace that recently annulled by a decision of the court, is under consideration, is of immediate interest.

In 1875 the board of assessors reported as follows: "The provisions of the law (just enacted) in regard to the taxation of personal property developed many expressions of opinion as to the policy of levying such a tax in the District of Columbia for its support. The law was evidently designed to make a certain class of property contribute its portion toward the expenses of the District; but it is equally apparent that this object would have been defeated to a great extent by the conversion of taxable property into property non-taxable under the law just prior to the day fixed for its assessment and its re-conversion when that day had passed, thereby leaving those who held non-convertible commodities to bear the burden of the tax. The board had the satisfaction of an explanation from a number of citizens from other sections of the country as to how personal tax laws were executed in their respective states and cities.

"If the statements of these gentlemen are correct, and the board has no evidence to the contrary, it is painful to contemplate, and greatly to the discredit of the whole country, that any population should be invited, tempted and forced to permit the amount of perjury that is evidently committed under all systems of law providing for the taxation of personal property and having the inquisitorial features of the act passed at the last session of Congress. After considering all the advantages and disadvantages of the taxation of personal property the members of the board are compelled to say that such a tax would operate very detrimentally in this District. The District of Columbia not being a commercial or manufacturing place, depending entirely upon the disbursements of the general government and outside capital for its prosperity, the accumulated wealth supposed to be taxable does not exist.

Washington a Residence City.

"It was truthfully stated in one of the debates at the last session of Congress, when the percentum to be levied for taxation for the fiscal year ending June 30, 1876, was under consideration 'that the city depended entirely upon the government and upon inviting outside capital, not for speculation, but for the temporary abode of citizens of the states of wealth, culture and education, and making Washington (the capital of the nation) a cheap and attractive resort.' It is not difficult to conclude that all such citizens of the states able to indulge their tastes by having a home in Washington, if followed closely with a personal tax, would accommodate themselves with a very temporary residence in this city, if they came here at all. After fully considering the whole subject the board recommends, in lieu of a personal tax, a system of licenses for all permanent business pursuits, similar to that provided for by existing laws."

In their report the Commissioners referred to the difficulties and recommendations of the assessors relating to the personal tax and invited the attention of Congress to the proposition to substitute a license tax for the tax on personal property. They did not indorse the recommendation.

In 1877 the assessors included in thier report a recommendation that the rate of the personal tax be reduced from one and one-half to one per cent, no action having been meanwhile taken to modify the tax law itself. They expressed the belief that as the result of such a reduction much fuller returns would be made under the law, they would be yielded more cheerfully by the people and there would be no loss of income, but perhaps a gain. The Commissioners made no recommendation.

In 1878 the assessors reviewed the recommendation for the substitution of an annual license law in place of the tax on goods and merchandise held for sale, saying: "It will do away with the most unpopular feature of our personal tax law, which requires the merchant to make an annual exhibit of his business affairs, often to his great detriment."

Again in 1879 the treasurer and assessor, who had succeeded the board of assessors under a new law, said: "Taxpayers whose personal property is invisible fail to communicate with the assessor, either from love of gain or to avoid publicity of their affairs. The arbitrary assessments which encumber our tax books are a sad commentary upon the inefficiency of our personal tax law."

A License Tax Proposed.

In the report for 1880 the assessor notes that the Commissioners had made a vigorous effort to collect the personal tax by sending out notices and bills and a much larger amount of the taxes was collected than was anticipated. He says: "It is urged that the tendency of the present law is to drive capital out of the District. The people are anxious to be allowed to substitute a complete system of licenses for the personal tax, leaving nothing taxable but real estate and household chattels. I agree with them that more money may be realized by a general license law than under the present law and more equitably and satisfactorily."

In 1881 the Commissioners themselves took up the question of the unsatisfactory condition of the personal tax law, saying: "It is hoped that some more satisfactory method of taxation on personal property than that now in use may be devised. That the personal tax law now in force has not been successful as a revenue measure experience has clearly demonstrated. This tendency is to discourage business and honest returns of personal property for taxation; to enhance the local rates of interest on money; to encourage the investment of local or resident capital in non-taxable securities, and to give the control and profits of the local money market to non-resident capitalists. A law which thus discriminates against resident citizens and tends to repel the better class whom it should be our policy to attract to the capital cannot be either wise or just."

The assessor's report for 1882 says of the personal tax: "This tax seems to be obnoxious to the citizens, as they argue that the burden is unequal, many people making proper returns when by far the large majority make none at all and leave the assessor to surmise that all their personal property is in non-taxable bonds or stocks. Deed of trust notes can rarely ever be reached unless the owner chooses to make a return, as a large number of them are payable to unknown parties and transferred purposely with a view of avoiding the tax. A large amount of idle cash is now held by citizens who would lend it at the low rate of 5 per cent upon real estate if they were not afraid of the 1½ per cent tax on deeds of trust, when they reasonably complain that foreign capital has the advantage over theirs, as it pays no tax here."

In 1883 the assessor repeats the argument against this same feature of the personal tax law and says: "It sometimes happens that under this law property pays as much as 4½ per cent per annum in taxes, viz., once on real estate, again on a mortgage in the hands of a lender and once more in merchandise purchased by the proceeds of the loan." He expressed the hope that the law would be modified or repealed.

Unjust Discrimination.

The Commissioners in the same year commend the remarks of the assessor to the attention of Congress, saying: "Among the payers of personal taxes in the District of Columbia are to be found a large proportion of individuals who are not permanent residents. Many of them are called here to transact business with the government or sent here to represent constituencies, while many others, men of wealth and assured incomes, who have homes elsewhere, are establishing their residences here for a portion of the year, attracted by the social, sanitary and other advantages for which Washington city is rapidly acquiring a national reputation. All these individuals are necessarily embarrassed in determining what property of theirs is taxable here and what is taxable elsewhere. All the vexatious and unjust features pertaining in general to personal taxation are aggravated in the District of Columbia.

"So large a proportion of the population of Washington are but temporary residents that the imposition of a personal tax is manifestly unjust to those permanently established here, and compels the latter to submit to an impost unfairly distributed, from which the many escape and of which the few bear the burden. A license system, applying with equal force to the sojourner of a day or of a month or months, exacts contribution more fairly, would reach all classes without partiality, and with recommendations made by the Commissioners adopted, personal taxation need no longer be considered necessary as a measure of revenue. It would seem that at the capital of the nation the way should be cleared for all comers, who, as citizens of the republic, contribute to national taxation a large portion of the expense of the maintenance of its municipal government. The Commissioners are of opinion that the power to dispense with personal taxation altogether, or to grade it to a reduced percentage, should be accorded to them whenever in their judgment the financial situation of the District government shall permit either to be done."

In 1885 the assessor noted again the difficulty of making a just assessment of personal taxes, and the Commissioners, in calling attention to his recommendations and those of prior years, repeated the suggestion that the attention of Congress to this subject was needed.

Recommendations for Repeal.

In 1887 the assessor said that the experience of every year added to the force of the views expressed in previous reports on this subject, and that the personal tax law, if not entirely removed, should be promptly amended to suit the changed conditions caused by the growth of the city and the low rate of interest. The Commissioners said that if the tax was longer to be regarded as a material source of revenue the laws providing for its assessment and collection should be amended, noting that the collections were yearly and rapidly decreasing.

The trouble in this particular was again noted in 1889 by the assessor, who said that the law was not enforced as it should be, owing to the evasion of the tax by many persons who should pay it. He had reached the decision that the law was considered a dead letter by a great many persons, and that if the law could not be enforced it should be repealed, or if the revenue derived from it was essential Congress should pass a law sufficient to enforce the making of the assessment and its collection. He called attention to specific defects in the law.

In 1890 the assessor noted again the constant diminishing of the returns and said: "It cannot be true that our citizens generally are getting poorer or less prosperous in business; nevertheless, in view of the foregoing statement it might possibly be said that the public conscience is becoming somewhat elastic on the subject of taxation. Out of the entire population of the District the books of this office show less than 3,000 persons owning personal property over and above the legal exemption. Those that make regular returns and promptly pay the tax, justly complain that others are not compelled to do the same, and many take occasion to make their wealth invisible by temporary investment in exempted stocks or bonds, or buy themselves in debt upon a margin. I am well satisfied that our citizens generally are willing to pay all just and reasonable demands. The personal tax law, however, is considered an obnoxious one and is severely criticised, insofar as it attempts to expose to public inspection matters of private business, and to this extent the objection is fair and reasonable and the arguments against its further continuance or enforcement are worthy of most careful and favorable consideration."

The Law Unpopular.

The next year, 1891, the assessor cited the fact that the situation was unchanged, save that a small increase in the tax had been noted as a result of the incorporation of certain new companies. He says: "The law on this subject is unquestionably an extremely unpopular one, and many of our best citizens complain grievously at its strict enforcement. They call it 'inquisitorial,' 'iniquitous,' 'unjust,' etc., and that its longer continuance will have tendency to drive capital out of the District for investment elsewhere.

"I am constrained to believe that these objections are well founded and are not at all unreasonable. The entire revenue derived from the personal tax averages only about $150,000 annually. I think the law should be repealed and a general graded license law substituted therefor, from which, in my judgment, much more money will be realized and at the same time the burden of taxation will be distributed more equitably and satisfactorily."

In 1892 the assessor, noting that the thorough and systematic assessment and enforcement would undoubtedly result in adding several millions to the taxable property of the District, if the means were provided for such administration, said: "The pecuniary results from this source I believe would be more than counterbalanced by the large amount of additional capital which would seek investment in our District in business enterprises, if assured that the obnoxious and inquisitorial features of the personal tax law were abolished and legitimate business affairs secured from unnecessary publicity and inquisitive inspection."

A recommendation to the same effect occurred in the assessor's report for 1894, and he said: "It is difficult to divest a tax of this character of unjust and inquisitorial features, and equally difficult to make an assessment approximating an equitable distribution of its obnoxious burdens. It is wrong in principle; it invites perjury; it gives opportunity to apologize for intentional misrepresentation of fact, and in every way is calculated to demoralize the general standard of public morality by encouraging extreme tension in the one whose conscience is inclined to be elastic on the question of legal responsibility. The law should be repealed."

A Prediction of Judicial Repeal.

In 1895 the assessor wearily refers to his previous arguments and representations against the personal tax law and says: "I venture this further assertion that if appealed to our courts would find a close relationship between this and the much-abhorred income tax which was lately abolished by a decision of our highest judicial tribunal. I submit the question without further argument or suggestion in the hope, however, that the law will be repealed."

In 1900 the assessor, the incumbent, said: "Being well satisfied that an equitable enforcement relating to personal property is absolutely impossible I deem it my duty to make recommendation for its repeal. I claim that this law is wrong in principle, that it invites perjury, and is calculated to demoralize the standard of public morality. The comparatively small revenue derived from this tax could be compensated by a revision of our license laws, by substituting in lieu of the present system a tax on all mercantile business and corporations of one-half of 1 per cent on each $100 of the gross volume of business done each year."

The question of the personal tax in the District was discussed in Congress at the last session and inquiry was made by members of the Houses of the Commissioners as to the reasons why it, the law, was not enforced. The assessor, being asked for an opinion, suggested that the law was non-enforcible. The subsequent proceedings were noted in the course of his annual report, as follows:

An Effort to Collect Tax.

"Under a recent order of the Commissioners the assessor was directed to enforce the provisions of the personal tax law, and it shall be my endeavor to comply with said order to its fullest extent with the means at my command. Due notice has been given by advertisement, and blanks sent out requiring returns to be made on or before August 1, 1901, after which time all persons liable to personal tax, where the facts can be ascertained, will be assessed, as provided by law, with an addition of 50 per cent. For the past two months I have personally visited the prominent residential portion of the city and the various local corporations, trust companies, &c., and such other places as in my judgment come within the provisions of the personal tax law, and with two assistants engaged in reporting upon all mercantile establishments, with a view to listing for taxation every one liable under the law. The lack of force necessary to enforce this law and other obstacles impel me to again recommend its repeal, and in lieu thereof a license tax on all mercantile business and corporations (except street railways) of one-half of 1 per cent on each $100 of the gross volume of business done each year, which would appear to be equitable and just, and simplify the assessment and collection of the tax."

The Law Declared Ineffective.

A test case was carried to the District Supreme Court and was there decided adversely to the law, which was declared to be ineffective by reason of the lack of the proper machinery for its enforcement. Thus after more than a quarter of a century of effort on the part of the District officials the law was declared to be inoperative.

The draft of a new personal tax law to replace the old has since been made by the assessor at the instance of the chairman of the Senate District committee and is now under consideration.

MARVELOUS GROWTH OF HAIR.

A Famous Doctor-Chemist Has Discovered a Compound That Grows Hair on a Bald Head in a Single Night.

STARTLING ANNOUNCEMENT CAUSES DOCTORS TO MARVEL AND STAND DUMFOUNDED AT THE WONDERFUL CURES.

THE DISCOVERER SENDS FREE TRIAL PACKAGES TO ALL WHO WRITE.

After half a century spent in the laboratory, crowned with high honors for his many world-famous discoveries, the celebrated physician-chemist at the head of the great Altenheim Medical

MISS HISLOP of New Zealand and Her Marvelous Growth of Hair.

Dispensary, 5408 Butterfield bldg., Cincinnati, Ohio, has just made the startling announcement that he has produced a compound that grows hair on any bald head. The doctor makes the claim that after experiments, taking years to complete, he has at last reached the goal of his ambition. To the doctor all heads are alike. There are none which cannot be cured by this remarkable remedy. The record of the cures already made is truly marvelous, and were it not for the high standing of the great physician and the convincing testimony of thousands of citizens all over the country it would seem too miraculous to be true.

There can be no doubt of the doctor's earnestness in making his claims nor can his cures be disputed. He does not ask any man, woman or child to take his or any one else's word for it, but he stands ready and willing to send free trial packages of this great hair restorative to any one who writes to him for it, inclosing a 2-cent stamp to prepay postage. In a single night it has started hair to growing on heads bald for years. It has stopped falling hair in one hour. It never fails, no matter what the condition, age or sex. Old men and young men, women and children all have profited by the free use of this great new discovery. Write today if you are bald, if your hair is falling out or if your hair, eyebrows or eyelashes are thin or short and in a short time you will be entirely restored. It

APPOINTMENT OF ARMY OFFICERS.

An Inquiry Made of the Secretary of War by Senate Committee.

The committee on military affairs of the Senate has ordered that a letter be written to the Secretary of War, asking him to state to the committee his interpretation of the law relating to appointment to heads of bureaus, etc., from the lists of army officers. It is understood that the committee itself expects that the officers of senior grades shall be given these appointments rather than officers very far down the list, provided that their fitness is equal.

This letter does not refer to the name of Capt. William Crozier, nominated to be chief of ordnance of the army, but it bears upon his case and was called out because of his nomination to be chief of ordnance. It is understood that if the Secretary of War indicates that his interpretation of the law is such as to allow him to select officers without regard to their seniority that the committee will take an early opportunity to re-enact the law bearing on that subject in such language as to leave no question of doubt.

The committee on military affairs of the Senate has received a letter from Joseph L. Stickney, representing the trustees of the Brown segmental wire tube gun, bearing on the nomination of Capt. William Crozier to be chief of ordnance of the army. The writer states that for reasons specified in his letter Captain Crozier's nomination should not be favorably reported to the Senate for confirmation. He specifies patents that have been secured in the United States by Captain Crozier for a disappearing gun mounting and for a wire-wound gun.

The writer refers the committee to the records of the patent office for further information regarding these patents. Under the law, the writer says, Captain Crozier is clearly ineligible to serve as a member of the board of ordnance or fortifications, of which, by the custom of the service, the chief of ordnance becomes a member. He says that it is one of the fundamental principles of justice that no man shall sit as a judge in a case in which he has a personal interest, and that it is manifestly improper that an officer who is trying to secure the adoption of his invention by the United States should sit in a board whose duty it is to decide whether the inventions are suitable for use in the army. As an evidence that Captain Crozier is trying to secure the adoption of his invention of a wire-wound gun by the United States army, the writer transmits a paper bearing on the subject.

INSURANCE AGAINST TYPHOONS.

Unusual Bills Against Three Vessels of the Spanish Fleet.

Controller Tracewell has directed that an allowance of $2,300 in gold for insuring the Isla de Luzon, Isla de Cuba and Don Juan de Austria while in dry dock at Hong Kong be affirmed. Payments of $786.84 on the Luzon, $758.40 on the Isla de Cuba and $746.55 on the Don Juan de Austria were referred to the auditor for the Navy Department, the first being disallowed and the other two being granted, as he states, inadvertently. All three items were intended to cover the cost of insurance against typhoons. Mr. Tracewell held that the insurance, though unusual, was not irregular and was fully authorized. The accounts are accordingly approved.

Charges Against Otero.

The Senate committee on territories spent the greater part of yesterday in investigating the charges made against M. A. Otero in connection with his renomination as governor of New Mexico. These charges were formulated by Ex-Delegate Catron, but were read by Wm. M. Berger of Santa Fe. They assert that under Governor Otero the republican party in New Mexico has become a mere clique and also attacks the governor on his business record.

The committee, after hearing all the charges, unanimously decided to recommend his confirmation by the Senate.

Col. Denny Ordered to Manila.

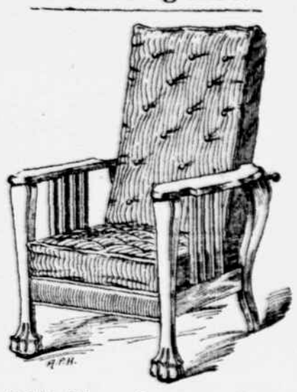
Col. Frank L. Denny, quartermaster of the United States marine corps, now on duty in this city at marine headquarters, has been ordered to the Philippines to make an inspection of marine posts andh affairs.

W. B. MOSES & Sons.

Furniture Factory, 14th and B.
Storage Warehouse, 22d and M.
Mattress and Couch Factory, 452 Pa. ave.

40th Anniversary Sale Prices Are Unmatchable.

—Quoting prices from this anniversary sale is like selling goods by their cost mark and sometimes even undercutting that.



$10 Morris Chairs for .. $6.85

—It's a chair you'll take to at once. The design is right—the construction right, the finish right. In quartered oak and mahogany finish, highly polished. All hair reversible cushions. Chairs we sell at $10 usually, but they'll compare with the best in the Morris Chair world at $12. During this sale $6.85

—And another chair of unusual worth. In quartered oak and mahogany finish—with all hair reversible cushions ... $5.85

—The lowest price yet on a well designed, well constructed solid oak or mahogany finish chair, with all hair reversible cushions we'll sell for $4.25

40th Anniversary Sale Prices in Carpets.

The lowest prices yet quoted on Carpets of like quality. They're selling in a way that is a good indication of the values put forth. Here are some of them:

Tapestry Brussels, in 10 choice patterns, suitable for parlor, dining room and chamber; regular 60c. Carpets. Sale Price ..... 39c.

Tapestry Brussels Carpets, in variety of 20 patterns, desirable for parlor, dining room, chamber, hall and stairs; regularly 65c. yd. Sale Price ..... 43½c.

Tapestry Brussels Carpet, standard makes, best quality; choice of 10 patterns, suitable for parlor, dining room and chamber; regularly worth 75c. yard. Sale Price ..... 57½c.

Tapestry Brussels Carpet of the best quality, all standard makes; 10 desirable patterns; good for parlor, dining room, chamber, hall and stairs; regularly worth 90c. yd. Sale Price.. 67½c.

Roxbury and Smith's extra quality 10-wire Brussels, in a range of 25 choice patterns, for parlor, dining room, chamber, hall and stairs; worth $1 yard. Sale Price..... 76½c.

Superior Brussels Carpet, guaranteed not to fade; choice line of 15 patterns, suitable for dining room, library, parlor, hall or stairs; regularly worth $1.10 yd. Sale Price..... 83½c.

Body Brussels of the best 5-frame quality; 15 desirable patterns for parlor, library, dining room, hall or stairs; regular price, $1.25 to $1.35. Sale Price..... 97½c.

Body Brussels of extra fine quality—highest standard made—20 new patterns, suitable for parlor, library, dining room, chamber, hall or stairs; regularly worth $1.50 yard. Sale Price..... $1.17½

Smith's Axminster Carpets, in 17 patterns, suitable for parlor, dining room and chamber; regularly worth $1.25 yard. Sale price ..... 89c.

Extra quality Axminster Carpets, in a fine line of 10 patterns, suitable for parlor, library, dining room or chamber; regularly worth $1.50 yard. Sale Price..... $1.12½

Royal Axminster Carpets, in 10 choice patterns, for parlor, library, dining room or chamber; regularly worth $1.65 and $1.75 yard. A special bargain at this sale price..... $1.17½

Velvet Carpets of the good old-fashioned, reliable quality, in a beautiful line of 15 patterns, for Parlor, Library, Dining Room, Chamber, Hall and Stairs; regularly worth $1.05 yard. Sale price..... 79c.

Wilton Velvet Carpets, the very best make, in 20 elegant patterns, for Parlor, Library, Dining Room, Chamber, Hall and Stairs; regularly worth $1.35 yard. Sale price..... 93½c.

Extra Heavy Union Ingrain Carpets, in a few good patterns. Worth 50c. yard. Sale price..... 32c.

Our celebrated Allepo Ingrain Carpets, a very heavy quality, 15 choice patterns to choose from. Regularly worth 60c. yard. Sale price..... 37½c.

Lowell and Hartford Extra Fine All-wool Carpets, in 17 pretty patterns, suitable for Parlor, Library, Dining Room, H