WEATHER.
Fair tonight and tomorrow; somewhat cooler tomorrow; moderate south and southwest winds.
Temperature for the past twenty-four hours: Highest, 73, at 2 p.m. today; lowest, 51, at 1 a.m. today.
For full report see page sixteen.

CLOSING NEW YORK STOCKS PAGE 16.

The Evening Star.

"From Press to Home Within the Hour"

Last Week's Sworn Net Circulation—Daily Average, 73,607; Sunday, 54,393.

No. 20,117. WASHINGTON, D. C., TUESDAY, OCTOBER 26, 1915.—TWENTY PAGES. * ONE CENT.

BALKAN CAMPAIGN AN EXCITING RACE FOR TURK CAPITAL

"Hold On for Five Days!" Is Message From Entente Allies to Serbians.

BOTH RUSSIA AND ITALY PREPARING TO SEND HELP

British Troops Leave Saloniki to Join With French on Bulgarian Front.

GERMANS PRESSING ADVANCE

Berlin Reports Tell of Steady Progress Made by Teutonic Forces South of the Danube.

BERLIN, October 26, by wireless to Sayville, N. Y.—A further advance was made yesterday by the German forces in Serbia. East of Visegrad, Bosnia, further progress was made and several positions were occupied. South of Palanka ground was gained on the northern slope of the Raca valley.

Farther east the Germans captured Markovatsh, Laope and Kutshevo. During the last three days 960 Serbians have been captured.

Race for Turkish Capital.

LONDON, October 26, 11:45 a.m.—The race for the road to Constantinople has reached an exciting stage. The Bulgarians are within a few miles of forming a junction with their Austro-German allies, while the French, in small force, already have joined the Serbians.

The French are not yet in sufficient numbers to assume an actual offensive in Macedonia, but the rapidity of the Bulgarian advance in that region already has diminished. Along the old Bulgarian frontier, from a point northeast of Vranya to the Rumanian border, the Serbians are yielding little ground.

Actual junction between the Bulgarians and their allies, which may be a matter of only a few hours, will soon show whether the Serbians are able to hold their mountain positions until the entente allies bring up strong forces.

Russia and Italy to Aid.

Russia has completed preparations for the dispatch of strong forces of troops to help the Serbs at points where they are most needed, according to Petrograd advices.

Reuter's Malta correspondent reports that more Italian classes are being summoned to the colors to enable Italy to co-operate with the allies in the near east as soon as possible.

The allies have asked the Serbian headquarters to resist the Teutons and Bulgarians for only five days more, by which time effective aid from the allies will be forthcoming, says the Daily Telegraph's Nish correspondent under date of Sunday. The correspondent adds that, judging by the fine spirit the Serbian troops are displaying, they can hold out double that time.

Bulgar Troops Distrusted.

The report that Turkish troops are being concentrated at Burgas, Varna and other points on the Black sea coast of Bulgaria is reiterated in advices received here today from Athens. Reuter's correspondent says that the Turks are to oppose Russian attempts to land troops, having replaced Bulgarians, because it was feared the latter could not be counted on to resist the Russians.

A dispatch to the Exchange Telegraph Company says:

"Five thousand German soldiers from Constantinople are replacing Bulgarians at points on the Black sea littoral. Defense of the coast has been intrusted to Germany."

The Reuter dispatch asserts the damage inflicted on Dedeaghatch by the bombardment of an allied fleet last week was considerable. The extent of the property loss is due largely to the fire, which, fanned by a high wind, swept through the congested shipping quarter.

Pursued to the Frontier.

A dispatch to Reuter's Telegram Company from Athens says:

"Reliable news received concerning the last battle near Valandovo is to the effect that the French pursued the Bulgarians to the frontier. The Bulgarians have been defeated in the sector of Krupuli, to which three Serbian regiments from Strumitsa proceeded and occupied the left bank of the Vardar. The Bulgarians for two days occupied a section of the railway, but, owing to a lack of explosives, failed to do serious damage. The French occupy the sector between Deiran and Gratzo."

The Bucharest, Rumania, correspondent of the Times sends the following:

"Serbian troops have withdrawn from the neighborhood of the Danube and the Austrians have crossed the river, traversing the island of Odakale. The Austrian forces will now

(Continued on Second Page.)

HOPING FOR UNITY ON DEFENSE PLANS

President Wilson to Have Conference November 16 With Representative Kitchin.

HOUSE LEADER IS SAID TO OPPOSE PROGRAM

Mr. Wilson Seeks a Definite Understanding—Administration Officials Predict Complete Line-Up.

A conference which President Wilson today arranged to have November 16 with Representative Kitchin of North Carolina, next chairman of the ways and means committee of the House and democratic leader of that body in the next Congress, may settle whether the President is to engage in a clash with the young North Carolinian over national preparedness and other matters that will have the support of the administration. Mr. Kitchin has been quoted in the last few months as making statements indicating that he may join the ranks of those who will stand out against the program which the President has definitely adopted and which he hopes to have go through Congress with comparatively little opposition.

As democratic leader of the House it is recognized that an awkward situation would be created for Mr. Kitchin to oppose the biggest feature of the administration's legislative program.

Mr. Kitchin is admittedly a strong man in his own state, but a clash with President Wilson would do neither man any good, and of the two Mr. Kitchin would be more seriously hurt, it is pointed out. As leader of the House the expectation is that Mr. Kitchin will work in harmony with the President with a view to democratic prospects next year.

Definite Understanding Desired.

The President will be able to ascertain definitely at the conference whether reports of Mr. Kitchin's opposition are accurate, so that he can map the course he hopes preparedness legislation will follow in that body.

The President is understood to be hopeful that the reports are erroneous and that Mr. Kitchin, like Mr. Hay and others who were represented as ready to head the opposition, will join hands with what is now believed to be a sure majority in both branches for administration plans.

One of the objects of the President's request that Mr. Kitchin call upon him is that the machinery of the House may be placed in readiness to put through defense legislation in a comparatively rapid manner, so that the world will get the impression that this country means business and is solid in its purpose to prepare itself against attack from any direction.

Officials Optimistic.

Administration officials were enthusiastic today over prospects for the enactment of national defense legislation at the coming session of Congress.

This optimism was based upon approval by Representative Hay and Senator Chamberlain, chairmen, respectively, of the House and Senate military committees, of plans for strengthening the army. Representative Hay's approval was announced following a conference with President Wilson, and Senator Chamberlain already had similarly expressed himself.

Approval by these two leaders of the army plans and the approval already of the navy plans by congressional leaders is believed by officials to insure the full support of administration forces for the entire program.

Secretary Garrison Elated.

Secretary of War Garrison voiced his delight over the situation, saying that approval of the army plans by Chairmen Hay and Chamberlain insured the best possible results. He declared that this meant united support in both houses of Congress. "This situation," said the Secretary, "should hearten and enthuse all those who are interested in seeing this vital subject properly considered and properly settled."

Methods of raising additional revenue on account of the proposed defense legislation will form the subject of a conference during the week between President Wilson and Representative Kitchin, democratic leader of the House and chairman of the ways and means committee. An effort will be made to bring Mr. Kitchin into line for the entire program.

PARCEL POST DISCONTINUED.

German Government Announces Suspension of Service to America.

BERLIN, October 25, via London, October 26.—The parcel post service to America has been discontinued until further notice. No official reason for the discontinuance is given.

American postal authorities said today they had no intimation from Germany of a discontinuance of the parcel post with the United States.

Last April several thousand parcel post packages mailed from Germany to the United States via Switzerland were returned to the senders by the Swiss postal authorities because the British and French governments had given notice that parcels addressed to German citizens in the United States would be seized whenever they would be found on shipboard. Parcels sent from Germany to Spain and Portugal have met a similar fate in France.

April 7 the German postal officials suspended the parcel post service to various parts of South America.

MASSACRE OF ARMENIANS.

Turks Reported to Have Killed Entire Population of Kerasund.

LONDON, October 26.—A dispatch to the Daily Mail from Odessa says:

"The Turks have massacred the entire Armenian population of Kerasund, on the Black sea."

Kerasund lies seventy miles west of Trebizond on a rocky promontory. The town has a population of 24,000. The number of Armenians in the town is not known. Kerasund does a large business in the exportation of nuts and nut kernels.

Telephone Main 2440.

A telephone message to Main 2440, or postal card mailed now, will start the delivery of The Star tomorrow.

CONSPIRACY CHARGE PREFERRED BY U. S.

Three Alleged Plotters Against Munition Ships Freed and Rearrested at Weehawken.

ANOTHER MAN IS HELD UNDER $25,000 BAIL

Fifth Still at Liberty and General Alarm Is Sent Out for His Apprehension.

NEW YORK, October 26.—Robert Fay, a lieutenant in the German army; Walter L. Scholz and Paul Daeche were arraigned in a Weehawken, N. J., police court today on charges in connection with an alleged plot to blow up steamships sailing from New York with munitions for the allies. The three men were discharged by the court, but were immediately arrested by federal agents on charges of conspiracy sworn to by Chief Flynn of the secret service.

Fay and Scholz were brought to New York in custody of the federal officers.

When Fay and Scholz reached New York shortly after noon they were taken to the office of Chief Flynn at the Battery, where, it is understood, they were again questioned. Arrangements were made to keep them there till their arraignment at 4 p.m. before United States Commissioner Houghton.

The complaint charges that the three, in conjunction with Dr. Herbert Klenzle, held in $25,000 bail yesterday, and Max Breitung, still at liberty, conspired to commit an offense against the United States.

After failing to locate Breitung at either his home or office here, police today sent out a general alarm for him.

Daeche, when arraigned today, at first agreed to go to New York with the federal officers, but when counsel advised him that he had the right of arraignment before the nearest federal commissioner, he claimed that privilege, saying he had nothing in common with the others and did not care to go to New York without arraignment. He then was turned over to an assistant of Chief Flynn.

While waiting for the men to be transferred to his custody this morning Chief Flynn said he was in possession of information which showed that Fay had told a man named Veig that the proper way to stop the shipment of munitions to the allies was to blow up the chemical works. He explained that it was useless to try to blow up shell and powder works, because those plants could make repairs easily and the worst damage that could be done them would delay them only a week or so. If the chemical plants were attacked they would be at the fountain head and repairs could not be quickly made.

Ridicules Bombs Found.

Fay had also, the chief said, ridiculed some of the bombs found on various ships in the harbor and declared they were no good and made by amateurs.

"Joke bombs," he termed them. He said they would do no effective damage.

According to the chief, Fay asserted that when he left Holland for America on the Rotterdam he carried a letter to a very high official, but on the first day out he destroyed it, fearing he might be searched and the letter found.

Chief Flynn, when asked if he considered that Capt. Boy-Ed and Capt. von Papen had been implicated in any way, replied that Fay absolved them from all participation.

Dr. Krienzle, manager of a cloak company in this city, was arrested yesterday on a charge of plotting, with others, to destroy steamers plying between New York and foreign ports. He was arraigned in the federal building and held in $25,000 bail for further examination.

Daeche, arraigned later in Jersey City before United States Commissioner Carpenter, asked for delay in the preliminary examination, and his case was put over until November 3. Bail was fixed at $25,000, in default of which he was locked up.

In addition to the charge of conspiracy, covering the cases of the other prisoners and Breitung, Daeche also was charged with having and concealing a high explosive for the purpose of blowing up a ship in the jurisdiction of the United States. United States Marshal Kavanaugh, who preferred the charges, did not go into details concerning the additional charge.

Plan Hatched on Battlefield.

Lieut. Fay confessed that while on the battlefield he talked with his superior officers about a device to blow up ships, that later his idea of coming to America and carrying his scheme through was well received by the German secret service; that he came well enough supplied with money to act on his own responsibility, and that he talked with Capt. von Papen, military attache, and Capt. K. Boy-Ed, naval attache of the German embassy, about the plan, but they had refused to have anything to do with it.

The confession of Fay covers his arrival in the United States April 23, his making of clock worked bombs since then and his activities in experimenting with explosives along the Hudson river.

Lieut. Fay explained how he planned to attach mines carrying his device to the sterns of ammunition-laden vessels sailing from New York. By properly arranging the device, he calculated, the mine would be exploded when the steamer was about half a day out.

Fay declined to say whether he had attempted to attach mines to any ships in this harbor, but declared he had not attached loaded mines to any vessels. He said he had been ready since early in July to carry out his mine-planting campaign, and waited here, hoping the German military and naval attaches would change their minds about accepting his offer. The prisoner said the German authorities figure it requires about twenty shells to kill one soldier. Fay said he understood the average steamer leaving New York with ammunition carried enough shells of all kinds to kill 20,000 soldiers. Fay said he relized that his plans were contrary to the United States laws, and also that he probably would have been safer on the firing line in Europe than doing the work he planned here.

Scholz gave out a statement explaining his actions since coming to this country and his relations to Fay. To Fay he gave all the credit for the idea of the exploding devices to be attached to ships, but said that only an empty mine was ever actually used. Scholz said he came here four years ago from Cologne, where he studied architecture and civil engineering. It was while working on a farm at Waterford last April that he received, he said, the request from Fay to come to this city.

"Fay wanted me to work for him, and said he would give me $25 a week," Scholz said in the statement. "Fay told me of his secret to make mines. We made tests of explosives and experiments with the exploding devices. We never attached a loaded mine to any ship. We did attach an empty mine to an English vessel that was loading at

(Continued on Second Page.)

GERMANY'S TERMS FOR PEACE TO BE OUTLINED TO THE U. S. AND SPAIN, SO MADRID HEARS

Prince Von Buelow, Former Imperial Chancellor, Reported to Have Been Selected to Present Conditions to President Wilson and King Alfonso.

LONDON, October 26, 1:33 p.m.—A report reached here today that Prince von Buelow, former German chancellor, will shortly submit to President Wilson and King Alfonso of Spain an outline of the conditions on which Germany might be disposed to discuss terms of peace.

The report is contained in a Reuter dispatch from Madrid, and has not been corroborated from any other source. The dispatch gives as authority Prince Camporeale, an Italian nobleman, who is a brother-in-law of Prince von Buelow. The report was first published in Madrid, the correspondent says, in the form of a message from Rome.

At last reports Prince von Buelow was ill. A message from Berlin on Sunday said he was confined to his room in Cologne as the result of a slight indisposition. The prince was on the way to Baden-Baden.

GERMANS REGAIN LOST WORKS IN CHAMPAGNE

French War Office Says Fighting Continues With "Limited Fluctuations."

BERLIN, October 26, by wireless to Sayville, N. Y.—German advances on all fronts are reported in today's official statement.

Captured Trenches Retaken.

German positions over a front of 250 meters in the Champagne north of Le Mesnil, which the French captured Sunday, are said to have been retaken.

Five officers and 150 French soldiers were captured. Only one small trench northeast of Le Mesnil remains in the hands of the French.

Says Germans Were Checked.

PARIS, October 26, 2:30 p.m.—Fighting has continued in the Champagne district at La Courtine, with limited fluctuations, according to the announcement made by the French war office this afternoon. The stubborn French resistance and the offensive activity of the French troops checked the counter atacks of the Germans.

BERLIN REPORTS GAINS ON THE RUSSIAN FRONT

BERLIN, October 26, by wireless to Sayville, N. Y.—According to today's official statement by the German war office, on the northern part of the Russian front Field Marshal von Hindenburg's army has again crossed the Illoukst district and reconquered Kasimirshiki farm.

Further south, the Bavarian army of Prince Leopold repulsed Russian attacks east of Baranovichi and south of Vygonovskoye lake.

The army of Gen. von Linsingen has stormed the Russian position east of Kolki and west of Czartorysa and repulsed a Russian counter attack. Four officers, 1,450 men and ten machine guns were captured.

LAWS OF DISTRICT MAY BE REVISED

Congress Will Be Asked to Make Changes in District Code.

Congress at its next session is to be asked to revise the code of laws for the District of Columbia. Several amendments and additions looking to the correction of apparent defects in the code and to make some changes in the procedure before the courts are to be embodied in a bill which is to be made ready for presentation to Congress in the early days of the session. Other changes, regarded as not so pressing, will be requested later of the legislators.

Chief Justice Covington has selected a representative committee of the bar to have charge of the proposed revision. The committee had an informal meeting with the justices of the District Supreme Court yesterday, and later organized.

Members of Committee.

Adolph A. Hoehling was selected as chairman of the committee and George E. Sullivan as secretary. Other members are Leon Tobriner, James S. Easby-Smith and J. Spalding Flannery. These five lawyers will hold weekly meetings to discuss the changes which may occur to them as needed in the present code and such as may be suggested by others.

The committee decided to invite suggestions from the justices of the Court of Appeals, the judges of the Municipal Court, Judge Latimer of the Juvenile Court, the Attorney General of the United States and the solicitors of the various executive departments of the government. The Chamber of Commerce and the Board of Trade also will be asked to express the views of business men as to needed changes in the laws.

A notice has been posted by the committee inviting members of the bar association and of the bar generally to submit five copies, one for each member of the committee, of such changes as they desire to have proposed to Congress.

It is understood that the justices of the District Supreme Court informally discussed with the committee some changes which have become almost imperative. One of these suggestions of interest to the citizens generally is a proposed increase in the number of jurors in the circuit courts and in Criminal Court No. 2 when holding civil business.

Much Delay Caused.

Much delay is caused in the law courts by what is known as the "long panel" demand. Each court has twenty-six jurors under the present system, and to constitute a long panel twenty names must be presented by the clerk to the lawyers on both sides. From this list each side is allowed to strike four names, and the remaining twelve shall form the jury to try the case.

Under the present method, if a jury of twelve is considering a verdict, there are only fourteen available jurors for the next case on the call. Should demand be made for a long panel, the court must suspend business until the return of the jury with its verdict. As knotty problems are sometimes involved in the jury's consideration of its verdict, one, two, or even three hours may elapse before those twelve men become available for a long panel.

It is now proposed to summon enough jurors in each of the courts where law suits are being tried to obviate this delay and to allow the next case to proceed as soon as the other jury has retired to consider its verdict.

Changes looking to the simplification of practice are also expected to be urged.

URGES REGISTRATION OF AUTOS AND BOATS

Tax Collector Prince Suggests Plan in Lieu of Personal Taxation.

Annual registration of motor vehicles, motor boats and other water craft in lieu of levying personal taxes on such property, is being urged upon the Commissioners by Ben L. Prince, tax collector, as an important need of local government administration which should be provided.

Mr. Prince's plan is to have every owner of an automobile, motor cycle, motor vehicle and motor craft register annually, the charge to be determined by the amount of horsepower. In this connection he has familiarized the Commissioners with the schedule of charges in vogue in Maryland and Virginia under the registration system.

The present custom in the District is to levy a personal tax on all such property. Owners are required to submit sworn statements of the value of the property in July and the tax does not become due until the following May. This system is declared to be unsatisfactory for the reason that many owners dispose of their automobiles before the tax becomes due and the District is unable to locate them or collect the taxes.

Mr. Prince also has called the Commissioners' attention to the necessity of taking action against tax dodgers. Declaring that this matter is one which apparently cannot be remedied by administrative action, he proposes that steps be taken to bring about a well defined way of taking the tax dodger into an equity court and having the claim against him adjudicated.

WAR LOSSES OF TEUTONS PLACED AT 5,000,000 MEN

LONDON, October 26, 11:48 a.m.—The Nieuwe Rotterdamsche Courant, as quoted by Reuter's Amsterdam correspondent, gives German losses from October 11 to 20, at 57,424 in dead, wounded and missing.

The total Prussian losses are given as 2,021,078. The newspaper says there have also been issued 228 Bavarian, 209 Saxon, 286 Wurttemberg and 53 naval casualty lists, as well as lists of officers and under officers with the Turkish army. The Courant figures the total losses to the central powers at 5,000,000.

DISTRICT TAX CRITICS ARE FULLY ANSWERED

Representative Rainey Voices Amazement at Complete Rebuttal of Charges of Underassessment in Capital.

Senator Chilton Suggests Investigation of Taxation Methods by Congressional Joint Committee—Theodore W. Noyes Appears for Citizens.

Arguments and statistics to prove that the people of the District are not underassessed or undertaxed, as compared with residents of other American cities, today were submitted by representatives of the joint citizens' committee at the second day's hearing before the joint select committee of Congress investigating the fiscal relations between the United States and the District.

Representative Rainey of Illinois, a member of the congressional committee, said during the hearing:

"I may say that I am amazed at the complete manner in which the criticism charging the people of the District were undertaxed has been answered."

Senator Chilton of West Virginia, chairman of the investigating committee, indicated that the question of the method of taxation was so intimately connected with the questions of the proper burden of taxation and the proportion which the federal government should pay for the upkeep of the National Capital city that the committee would look into the matter during the present investigation.

Theodore W. Noyes, a member of the executive committee of the joint citizens' committee, was on the stand all the morning and continued this afternoon. He will be followed by A. S. Worthington for the citizens' committee. District Commissioners Brownlow and Kutz were in attendance at the hearing today.

Argument by Mr. Noyes.

Mr. Noyes opened his argument by declaring that the foundation of the attacks upon the half-and-half plan is the erroneous belief that the National Capital is not meeting its share of the burden of its own living expenses, and told the committee that it would be his duty to prove that Washington has not failed to meet its obligations.

He recalled to the senators and representatives, sitting as a joint select committee, the charge of 1912 that the true valuation of Washington's real estate was $744,000,000, that it could raise $11,000,000 a year easily on its real estate, and that it is in no need of financial assistance from its partner, the United States government. He showed that this great overassessment would make Washington, without receptive as true the ratio of assessed to true values. He showed that these figures had not been gathered by census officials trained in the work, but were mere guesses by local authorities.

Census Figures Misleading.

"The census authorities knew these figures were misleading and that wrong deductions could be made from them, and they said so," said Mr. Noyes.

Representative Cooper asked Mr. Noyes if he contended that the true test of real value was the selling price, after Mr. Noyes had shown, by comparing actual sales of property with their assessment, that assessments in some cities where the true value is supposed to be taxed are far below what they should be.

"Yes," replied Mr. Noyes. He continued that the only fair method of comparison between Washington and other cities in America on the question of taxation was to examine the per capita tax figures.

"The figures which you have quoted," interrupted Senator Works, "would tend to show not that Washington is assessed too much, but that property in other cities is underassessed."

"No," replied Mr. Noyes, "and the reason I say 'no' is that assessment taken by itself means nothing. It must be married to the tax rate before it can mean anything. If a city underassesses the property in its boundaries it makes no difference, provided the underassessment is uniformly distributed. For there is so much money required, and if the assessment is too low, then the officials must increase the tax rate in order to bring in the amount required. I do not contend that realty in other cities is not bearing its proper tax burden."

Argument to Meet Criticism.

Mr. Noyes said that the residents of the District had been charged with underassessment and paying too low taxes, and his argument was directed to meet that criticism.

Senator Works admitted that the figures presented appeared to show that Washington as compared with other cities of similar size was not undertaxed or underassessed.

"But the question before us," he said, "is whether the tax burden of the District is too low or too heavy when compared to the proportion of the expenses of the District which the federal government is paying."

Mr. Noyes said that the joint citizens' committee had approached this question by showing that the people of the District were doing their duty in the matter of taxes as compared with the residents of other cities of similar size.

"The national government is fixing the tax burden, which we must bear," he said; "all the power is in its hands. We contend that if we are paying what other American cities are paying, Congress could not justly impose a greater burden of taxation upon the citizens of the District. We believe that if we can show this, you will conclude that Washington is doing its full share, that it is paying its full proportion of the expenses of the National Capital and that it is not shirking."

"I am not contending that you are not bearing your just burden of taxation," said Senator Works, still having in mind the comparison between taxation in Washington and in other cities. Senator Works suggested that the figures presented by Mr. Noyes tended to show that residents of other cities were not taxed enough.

Mr. Noyes did not admit this. "I am not slurring any other city," he said.

Scope of Inquiry Discussed.

Toward the close of the morning session the question of whether or not the method of raising taxes in the District would be considered by the joint citizens' committee was raised

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Comparison of Standards.

Mr. Noyes said he was not complaining of the assessor, and that that official had used higher standards in assessing Washington than those used in other cities:

"My contention is," pursued the speaker, "that by using in Washington the same standards used elsewhere the assessment would be lower than it is. Either the assessor here is overassessing of other cities are underassessed."

"Is not the difference between these figures found in the personal tax?" asked Representative Gard.

"The personal tax matter is not in this argument just at this point," said Mr. Noyes.

"Just there," said Representative Cooper, "is not the $744,000,000 valuation that which was placed on the city in the House of Representatives by the opponents to the half-and-half plan?"

"Yes," replied Mr. Noyes.

"There may be questions concerning the assessment that would necessitate the assessor himself being here," suggested A. S. Worthington of the joint citizens' committee. "Would it not be wise to ask him to appear?"

This suggestion was approved by the committee and Assessor Richards was notified to be present, Commissioner Brownlow, who is attending all meetings of the hearing, sending the message to the District building.

Mr. Browne's Suggestion.

"It may appear," interposed Herbert J. Browne, who had announced previously that he wished to get Mr. Richards on the witness stand, "that others than those speaking would like to question the assessor; could some arrangement be made for that?"

"We will cross that bridge when we come to it," said Senator Chilton, chairman of the committee; "those matters are always easily settled."

Mr. Noyes then went on to discuss census reports of assessments, values and taxation figures from various cities, showing that accurate returns were not the rule by any means and that "true valuation" based on many of these returns is a fiction. He said it is clear that other cities have applied a different standard for their assessments, and proved it by showing that on the face of the returns many great industrial centers, of the same population and greater than Washington, appeared to be worth millions and millions of dollars less than the taxed portion of Washington.

"The delusion of underassessment," he said, "is accompanied by the delusion that there is too low a tax rate here, and this erroneous impression received serious consideration in Congress, to the incalculable detriment of the District of Columbia."

Erroneous Method of Comparison.

Mr. Noyes told the committee that an erroneous method of comparison between Washington and other cities had been adopted by the critics of the District, who had attempted to show not only that Washington was the richest of cities but also that it was underassessed and undertaxed.

"Just what is that erroneous method of which you complain?" asked Representative Cooper.

"Accepting as a correct method of comparison one which accepts in turn as correct the ratio of assessed to true values as a basis for comparison," replied Mr. Noyes. "The flaw lies in the reported relations of assessed to true values. These reports are totally unreliable."

"Where did the critics of the District in Congress get this method of making a comparison between the District and other American cities?" asked Senator Works.

Mr. Noyes replied that they obtained their figures from the census bureau, which prepared the figures for them.

"But the census bureau itself has discredited these figures and also the method of comparison," he said, "and it has held that the only fair way of making a comparison is by means of the per capita tax actually paid."

He read an extract from a census bulletin discrediting the figures which were given comparing cities and accepting as true the ratio of assessed to true values. He showed that these figures had not been gathered by census officials trained in the work, but were mere guesses by local authorities.

Census Figures Misleading.

"The census authorities knew these figures were misleading and that wrong deductions could be made from them, and they said so," said Mr. Noyes.

Representative Cooper asked Mr. Noyes if he contended that the true test of real value was the selling price, after Mr. Noyes had shown, by comparing actual sales of property with their assessment, that assessments in some cities where the true value is supposed to be taxed are far below what they should be.

"Yes," replied Mr. Noyes. He continued that the only fair method of comparison between Washington and other cities in America on the question of taxation was to examine the per capita tax figures.

"The figures which you have quoted," interrupted Senator Works, "would tend to show not that Washington is assessed too much, but that property in other cities is underassessed."

"No," replied Mr. Noyes, "and the reason I say 'no' is that assessment taken by itself means nothing. It must be married to the tax rate before it can mean anything. If a city underassesses the property in its boundaries it makes no difference, provided the underassessment is uniformly distributed. For there is so much money required, and if the assessment is too low, then the officials must increase the tax rate in order to bring in the amount required. I do not contend that realty in other cities is not bearing its proper tax burden."

Argument to Meet Criticism.

Mr. Noyes said that the residents of the District had been charged with underassessment and paying too low taxes, and his argument was directed to meet that criticism.

Senator Works admitted that the figures presented appeared to show that Washington as compared with other cities of similar size was not undertaxed or underassessed.

"But the question before us," he said, "is whether the tax burden of the District is too low or too heavy when compared to the proportion of the expenses of the District which the federal government is paying."

Mr. Noyes said that the joint citizens' committee had approached this question by showing that the people of the District were doing their duty in the matter of taxes as compared with the residents of other cities of similar size.

"The national government is fixing the tax burden, which we must bear," he said; "all the power is in its hands. We contend that if we are paying what other American cities are paying, Congress could not justly impose a greater burden of taxation upon the citizens of the District. We believe that if we can show this, you will conclude that Washington is doing its full share, that it is paying its full proportion of the expenses of the National Capital and that it is not shirking."

"I am not contending that you are not bearing your just burden of taxation," said Senator Works, still having in mind the comparison between taxation in Washington and in other cities. Senator Works suggested that the figures presented by Mr. Noyes tended to show that residents of other cities were not taxed enough.

Mr. Noyes did not admit this. "I am not slurring any other city," he said.

Scope of Inquiry Discussed.

Toward the close of the morning session the question of whether or not the method of raising taxes in the District would be considered by the joint citizens' committee was raised