Iron County Register.

BY ELI D. AKE.

IRONTON. - - - MISSOURI

BABY.

Bright eyes! They're baby's eyes,
Illumined with heaven's own light;
They seem to tell of sun-lit skies,
Of star-land broad and bright.

Sweet lips! They're baby's lips,
Just smiling for a kiss:
Not e'en the sweets the hum-bird sips
Are half as sweet as this.

Fair face! 'Tis baby's face,
All fresh and pure from Heaven;
Oh! was there ever such a face
To other mortals given?

Wee hands! They're baby's hands,
So dainty and so dear;
O, baby hands, a strong heart's bands
Are twined about you here.

Wee feet! They're baby's feet—
Pink, dimpled, soft and small:
Within my hands they lightly meet—
My little life! My all!

Yet this is just one baby life—
One shrine of worship here—
How many million millions more
Some other hearts hold dear!

—Josie F. Cappleman, in Detroit Free Press.

AH MOON'S GHOST.

How a Troublesome Specter Was Effectually Silenced.

I went out to Japan in the year 1871, a time when the old order of things in that fascinating and romantic country had by no means altogether given way to the new. Truly, a railway was in process of construction; there was a telegraph system; the army and navy were rigged out in European uniform; and all civil officials were supposed to have one evening dress suit of imaginary European cut. But the mass of the people still clung to their ancient customs and prejudices and notions and superstitions and costume, and, above all, to their jealousy and suspicion of the tojin baka, the "stupid foreigner."

Europeans and Americans were not the only objects of dislike. The arrogant Chinaman came in for a large share, and a certain community of language enabled the Japanese to revile him more caustically and effectively than he could the usually unlinguistic European. Our comprador—the Chinese head of the native department of the office—was one Ah Moon. He was about as thoroughly hated a man as could be found, although he was a good and upright servant to us—perhaps too good and upright to suit the gentle native. More than once he had been waylaid, attacked and beaten by Japanese whom he had offended by a too rigorous execution of his duty; and more than once his life had been threatened. The result was that he became soured and vindictive, and changed from merely a strict performer of his duty into a tyrant and a bully.

One afternoon in November I was engaged in the daily duty of checking the amount of bullion and coin in the treasury—the large strong room attached to every office. Ah Moon was at my side taking down the contents of dollar bags and "yen" boxes in a book, when suddenly the book fell from his hands, an expression of insufferable agony came to his face, he pressed his hands to his sides, uttered an awful cry, which I can never forget, and fell to the floor. When we picked him up he was dead. A post-mortem examination revealed no traces of poison—simply one tiny piece of powdered glass. We therefore knew that he was the victim of one of the most subtle, insinuating and terrible forms of poisoning known to nations addicted to that science.

Efforts, of course, were made to trace the perpetrators of the crime, but without success. Arrests were made by the native authorities for the sake of appearance, and a number of poor wretches were put to the torture in Tobe prison: but the crime, which was undoubtedly the work of many, could be brought home to nobody, and the affair soon ceased to occupy at any rate European minds. But from the evening of Ah Moon's death the treasury was regarded as haunted, and from that day only one Chinaman could be found who would, without the muttering of much jargon, pass through its great barred entrance. This man was Ah Moon's successor in the post of comprador, the late head "shroff" or native cashier, a man named Hai Ling, a shrewd, clever fellow, who, strange to say, was as popular with the Japanese as his predecessor had been the reverse.

He was a good-looking man of fifty, with one of those calm, unruffled, expressionless faces which generally characterize the statues of Buddah Nirvana. He was very European in his tastes, inasmuch as he took a great interest in pony training and racing, and, mirabile dictu, for a Chinaman, was not at all a bad rider. He spoke English beautifully, without the smallest infusion of that childish jargon known as "Pidjin" English; and upon one occasion I saw him knock an offending coolie down in a very scientific fashion, and asked him where he had learned to hit. He replied: "On board an English man-o'-war."

So Ah Moon was ceremoniously laid to rest in the Chinese cemetery near the racecourse, and Hai Ling reigned in his stead.

Hitherto it had been our custom to employ Chinamen as night-watchmen, partly because they were more reliable than Japanese, and partly because they kept awake better. But after Ah Moon's tragic death not a Chinaman would consent to sit up through the long silent watches of the winter's nights in the neighborhood of the haunted treasury. Hai Ling laughed at his countrymen's superstitious fears; but they were not to be moved, and so Japanese were put on.

But gradually the Japanese became infected with dread, and solemnly declared that at the dead of night they could hear the spirit of the murdered Ah Moon striving to burst its grave-bonds, and groaning terribly all the while. I pooh-poohed the notion, and sent the cowards about their business; but the men who replaced them, strangers from Tokio, who knew nothing about the tragedy, heard the same sounds, and refused to remain. So, although I was utterly devoid of superstition, I determined to watch myself one night. I did so. Not a sound did I hear from eleven at night until four in the morning—the troublous period for Ah Moon's spirit, and I turned into bed railing at the natives for a lot of chicken-hearted idiots.

Still, as the complaints were renewed during the following days, I thought that, in order to guard against the possibility of a trick being played, I would watch one night without having given notice of my intention to do so. So I quietly hid myself in a corner of the outer office just before eleven o'clock, and waited. Shortly after that hour I heard sounds which certainly came from the direction of the treasury—scraping, grating sounds, intermingled occasionally with a deep groan, which, I must say, sounded inexpressibly weird and solemn in the stillness of the night. They were not regular sounds, but arose by fits and starts; and even I could quite realize how in the native mind they might be associated with the struggles of an uneasy, restless spirit. I crept softly along to the treasury door and listened. The sounds did not seem to be *in* the treasury, but near it, on the road side of the wall. What did it mean? I confess I was mystified.

The next morning I made a thorough search in the treasury and about it for some clew to the strange noises. That night I watched again, and at as nearly as possible the same hour as on the preceding night the mysterious noises commenced, the moaning and groaning being heart-rending. It was comical to note the effect upon the fellows watching upon the veranda outside—for as a concession to their fears we had doubled the watch—they clapped their hands to their ears, muttered prayers to the Fox god and the Mercy goddess and the Japanese pantheon generally, and stood huddled together in a corner, of about as much use in a real emergency as a couple of women. Now a curious circumstance happened.

Opposite to our premises was the "compound" of a large bungalow which had long remained untenanted and was fast falling to ruin. One morning we heard that the bungalow had been taken by some Japanese—probably men of the modern school, who imagined that they could not better stamp their fervor for the new order of things than by taking to themselves a European house. In times gone by there had been a pleasant garden round this bungalow; but long years of neglect had brought it to the condition of a wilderness, and it was now a mere tangled, uncared-for thicket. A prominent feature was a fine shrub which sprang up almost in a perfect cone close to the wall dividing the property from the main road; and upon this shrub our manager had long cast covetous eyes, with a view to transporting it to his own garden on the bluff, a hill outside the settlement, whereon were situated the private residences of our local aristocracy.

Upon the night after my second vigil at the office I was dining at a house on the Bund. It was a fine starlit night as I walked thereto, and I remember remarking how clearly and distinctly the pyramidal shrub stood out against the deep blue sky. But when I returned at two o'clock the next morning the shrub was not there! To be sure I had dined, and, after dinner, at the card-table, may have had a couple of brandy-and-sodas, but no more; and it was assuredly no habit of mine to get intoxicated, so that I could only imagine that the manager had got the shrub.

But—next morning the shrub was in its place! From which I had to arrive at the humiliating conclusion that my vision had been clouded—well, by circumstances over which I had no control.

I went up-country shooting for three or four days. When I returned I asked about Ah Moon's ghost. The comprador replied that the collies said it was still walking, and would continue to walk until the body was laid in its final resting-place in China, but expressed his own contempt for their fears. As I walked down to the club that evening I noticed that the shrub was in its usual place. The bungalow was lighted up; and just as I passed the gate out came Hai Ling, who saluted me and went on. I dined out that night, and came by the bungalow compound wall shortly after midnight. The shrub was still there, so that my suspicions as to my condition upon the night when I had failed to see it were confirmed beyond a doubt.

Still the mystery of Ah Moon's ghost continued. I *knew* that it could be accounted for, and yet I was utterly at a loss to account for it. In reply to my questions the watchmen said that the groanings were terrible. They were men I could trust, and their fear was too palpably genuine to be a subject of mirth.

Up to now I had confided the affair to no one, but I now told the manager and the accountant. Of course they laughed me to scorn; but agreed to sit up with me and listen. Not a sound broke the stillness of that night; the laugh against me was renewed and redoubled, and I was pointed out at the club next day as the fellow who believed in ghosts.

But I had heard the sounds, and I determined to find out their cause. I arrived at the conclusion that the more quietly I went to work the better; for it was remarkable that upon the one occasion when I had announced my intention of watching, I had heard nothing; and that upon the other, when the manager and accountant had been with me, there was a similar absence of sounds. So one evening I got the duplicate treasury key from the manager, and at midnight I slipped quietly into the office, which adjoined our dwelling-house. The watchman was promenading the veranda, click-clacking his pieces of wood in the old-fashioned, idiotic Oriental fashion. I passed him without attracting notice, lit a dark-lantern, noiselessly opened the treasury doors, and slipped in, carefully locking the doors after me. Presently the unearthly noise began. They were closer to me and more distinct than before; and if I had been asked, I should have said that Ah Moon was busily engaged in hewing out his own grave, and that from his groanings and lamentation he was finding the task a hard one. I raked my brain for the cause. I thought of rats, of the wind, of some hidden force of nature; but the more I thought, the more unaccountable seemed the phenomenon. I sat until I was half frozen, for it was mid-winter; there was half a foot of snow on the ground outside, and the floor, walls and roof of the treasury were of iron.

I got out as I came, and as I passed through the office looked out. The shrub was there, but I could have sworn that its position had been shifted, and somehow or other I got to associate the shrub and the sounds in the treasury together.

Next morning, I walked over and had a good look at the shrub. It was certainly in its place; but I noticed that the snow all about it was much trampled and marked with footprints.

"Comprador," I said to Hai Ling when the office opened, "they are friends of yours who have taken the bungalow over there—aren't they?"

"Yes, sir," he replied, with—perhaps I fancied it—a little hesitation in his tone, and a faintly perceptible rise of color into his yellow face. "They are Japanese gentlemen—two-sworded men; they are very busy getting in their furniture. You can see the carts. They are rich, and will be valuable connections."

Sure enough, there were drawn up in front of the bungalow three or four carts laden with packing cases.

The English mail came in that morning, and I went to the club to read the newspapers she had brought. Suddenly a paragraph in one of them arrested my attention. I slapped the paper down with an exclamation of joy, and rushed straight away home, for I felt sure I had solved the mystery of Ah Moon's ghost and of its connection with the shrub.

That afternoon, after the office had been closed for the day, I went in to the manager. He must have seen that I was excited with news, for he said: "Hullo! Any news about Ah Moon's ghost?"

"Yes," I said, gravely; "and I want you and Lawson to be with me tonight *in* the treasury."

"Nonsense," he laughed. "I thought that old game was played out."

"Well," I replied, "I have the best of reasons for asking you, and perhaps some day you will thank me for it."

"All right," he said. "But mind, if nothing comes of it, you stand Lawson and me a dinner at the Grand hotel."

"Done!" said I. "Bring your six-shooter with you."

I gave the same invitation to Lawson, the accountant, and then went down to the Saibansho or town hall, and engaged two policemen to be held at my disposal.

There was evidently a big dinner on at the bungalow opposite that evening, for the whole place was brilliantly lighted up, and I met Hai Ling going in dressed in his clothes of state. At midnight, the manager, Lawson and I crept downstairs, through the office and into the treasury. It was a wild night of snow and wind, and the watchmen were curled up in their corners fast asleep. We took up our positions in the treasury, each one behind a pile of dollar bags or "yen" boxes, each of us with a dark-lantern, and each armed with a revolver. In a few minutes there was a grating sound just in front of and under the pile of bags behind which I was hidden. It continued for some time, and was intermingled with occasional groans. Then there was a crack, and a tiny ray of light was visible in the iron floor. Scarcely daring to breathe, so great was my interest, I watched. Gradually the line of light grew broader, and presently the whole plate, some two feet broad by four feet long, was raised up, gently and gradually, and laid over. Then a head appeared. The light below shone on the face, and I at once recognized our comprador, Hai Ling. He emerged from below quietly and quickly, and stood so close to me that I could have touched him. A second head appeared. It was that of a Japanese, and he stood alongside of the comprador. A third came up, also a Japanese. They had walked beautifully into the trap.

They remained for a few minutes listening; then swiftly and quietly they commenced to hand the boxes of gold "yen" through the opening in the floor to somebody below. At that moment I gave a low whistle, and all three of us sprang out with cocked revolvers, and each seized his man. Hai Ling and his friends were so completely surprised by the suddenness and swiftness of our action that they neither uttered a sound nor made the least show of resistance. We turned our lanterns full on, and called in the watchmen—whose amazement at the scene presented to them can better be imagined than described—and then, having secured our prisoners, proceeded to explore their mode of access.

We found that a neat little tunnel had actually been cut through the concrete foundation of the treasury, passing under our front garden and the road, and coming out exactly on the site of the shrub in the garden opposite. Here we found two Japanese gentlemen, who had taken flight along the tunnel when they heard the arrest of their friends, held fast by the policemen I had engaged.

So at one blow I laid Ah Moon's ghost. If I had not happened to read in the London newspaper how at Pompeii there had been discovered a tunnel cut from the surface and leading into one of the buried buildings, by treasure-hunters, the skeleton of one of whom had been found, I should have been too late; the robbers would have carried out their design, and the bank would have been poorer by many thousands of dollars.

Mr. Hai Ling got his deserts. His Japanese accomplices would have been executed on Tobe hill but for the intervention of the British consul; and I got promotion for my share in the laying of Ah Moon's ghost.—Chambers' Journal

A Lighthouse Heroine.

Many are hardly aware that Ida Lewis, the most celebrated of lighthouse keepers, whose deeds of heroism have surpassed even Grace Darling's, is still alive. She is now fifty years old and has charge of the Lime Rock lighthouse at Newport, where she is better known than the wealthiest or most fashionable summer visitor. When she was twelve years of age her mother kept that light, her father being a helpless cripple. That was in 1854 and in September of that year she rescued four young men from a capsized sailboat. In midwinter of 1866-67 she saved a soldier of the Fort Adams garrison who had been similarly upset and he was restored to life at the lighthouse. In the fall of 1867 three men were swamped in their boat near Lime Rock while trying to pick up a valuable sheep that had fallen from a wharf. She saved them and the sheep also. Not long afterward she saw a man clinging to a spindle that marked a reef near the lighthouse, rowed out to him and got him safely. In a gale in March, 1869, she rescued two more soldiers from a swamped boat. On February 4, 1880, two members of the Fort Adams garrison band broke through the ice between the lighthouse and the fort and she pulled them out. Thus far she has saved thirteen persons from drowning.—Philadelphia Times.

—First Conductor—"That is a mighty nice man, that new superintendent; he fired McGinniss last night for knocking down, and then thanked him." Second Conductor—"What did he thank him for?" First Conductor—"For bringing the car back."

THE HOMESTEAD EXAMPLE.

Protected Plutocracy Deals Death to American Labor.

Blood has been shed at the Homestead mills. Pinkerton janizaries hired by Carnegie have killed and wounded a score or more of workingmen in a battle brought on by Carnegie's determination to lower the wages of his employes, peaceably if he can, forcibly if he must. His employment of these armed hirelings shows that he is ready to shoot down the wages of American labor if he can't lower them by simply posting a notice of reduction.

It is not necessary to defend the locked-out workingmen in their acts of violence. They have become particeps criminis in a breach of the peace, but they are not responsible for the tragedy at the Carnegie iron works. They simply fought plutocracy with its own weapons, and until Pinkertonism is put down by law the hirelings of the plutocrats must be taught by such lessons as that at Homestead that if they appeal to Winchesters they shall perish by Winchesters.

The Carnegie Steel Company, limited, deliberately and probably intentionally provoked a breach of the peace by sending the armed Pinkertons to Homestead. According to their own published statement they had appealed to the sheriff of Allegheny county for protection, and he was acting upon their appeal. Beyond doubt, had the sheriff found himself unable to protect them in their legal rights with the posse at his command, he would have sought such other aid as is provided for in emergencies by the laws of Pennsylvania. Without waiting for him to act in the regular and lawful way, the Carnegie Steel Company, limited, sought to steal a march on their employes by sending down a body of private mercenaries to take possession of the works at night and from behind

What Protection Does for the Workingman.

the stockade of Fort Frick overawe their discharged workingmen by a display of armed force.

In this they have been beaten after a bloody battle, in which human lives were sacrificed, for which Carnegie and his managers are clearly responsible. They will now abandon their private war and wait, as they should have done at first, for the sheriff to act. He must, and no doubt will, protect them in the possession and operation of their works, and the state military has been called out in order to accomplish it.

Ultimately, of course, Carnegie will win. He has the law on his side, and behind the law is the resistless power of the state. If the Homestead workingmen do not surrender and accept his terms they must give place to strangers imported for the purpose who are willing to take what they can get. They must leave the little homes which they have built for themselves and paid for out of their scanty savings, the churches where they have worshiped and the cemeteries where lie their dead. They must take their wives and little ones and seek elsewhere the opportunity to earn bread by the sweat of their brows. They must "move on" or be shot down when they venture to assert against millionaire employers their right to share in the benefits of protection.

Perhaps it may occur to the Amalgamated Association of Steel and Iron Workers that when the Homesteaders are driven out they may be set to missionary work. If they were scattered over the country, they could impress upon their fellow-workmen everywhere a most instructive object lesson upon the workings of McKinley protection in making Carnegie forty times a millionaire while giving his workingmen the choice of accepting reduced wages or becoming tramps.—St. Louis Republic.

A REJECTED APPOINTMENT.

The Method in the "Professional Lobbyist's" Madness.

It is not unlikely that the Armour dressed beef trust ordered its attorney, Mr. William J. Campbell, whom President Harrison selected as chairman of his national committee, to refuse that office. The refusal certainly does not rest on Mr. Farwell's letter, in which the president's description of Campbell as a "professional lobbyist" was made public. The beef trust, however, has a grievance. Four years ago it contributed $100,000 to the Harrison corruption fund on the understanding that when the republican tariff was made up a duty should be placed on hides. That tax would have been worth $250,000 to the Armours, so their investment of $100,000 in Harrison and protectionism was one of the best the firm ever made. According to contract Mr. McKinley, in the preparation of his bill, put a tax upon hides. But the leather industries in the country objected strongly to the proposed tax on their raw materials. In the struggle three times the Armours forced McKinley's committee to live up to the ante-election contract, and they were finally beaten only when New England republican congressmen refused pointblank to vote for the McKinley tariff if the tax on hides was left in. To satisfy the Armours hides were included under the reciprocity section, at a rate of one and one-half cents tax per pound, but with all New England, except Maine and Vermont, in the balance, President Harrison has not dared to enforce that section. The victims of a bunco game, the Armours now refuse to lend their skilled hired man to Harrison, who is in need of precisely those services covered in his former description of Mr. Campbell. The whole episode illuminates republican protection.—Albany Argus.

OPINIONS AND POINTERS.

——The republican party is on the defensive and "advancing backward" with constantly increasing celerity.—Detroit Free Press.

——Will the g. o. p. be able to colonize enough negroes to stand off the loss of the labor vote if Carnegie doesn't come down?—Louisville Courier-Journal.

——Campbell or no Campbell, Illinois will give her electoral vote this year to Stevenson and Cleveland. This is no joke. Illinois and thorough democrats everywhere are very proud of Mr. Stevenson.—Chicago Globe.

——It is all very well to say that Mr. Harrison ought not to select lobbyists and tricksters to manage his campaign, but there is only one way to elect a republican president in this country while the high-tariff wrong is to be supported.—St. Louis Republic.

——With Harrison running his own campaign and thousands of office-holders humping for favored candidates whom the people do not want, Roosevelt, as champion of the civil service rules, is suffering from nervous prostration. The pap suckers are dying very hard.—Detroit Free Press.

——No man who favors further "protection" for the tariff-made plutocrats who are absorbing the wealth of the country has any excuse for voting the democratic ticket. No man who favors protection for the toiling masses from the oppression of legalized greed and extortion has any excuse for voting the republican ticket. It is equity versus extortion, right against wrong, a revenue tariff against a robber tariff.—St. Paul Globe.

——Cleveland will give us a grand democratic administration—one that every citizen, as well as democrat, can be proud of—and he will carry forward those reforms in the general government which made his first term in the presidency a notable one in the history of the country.—Niagara Falls Journal.

——Wall street is not alarmed because the republican senate has passed a "free silver" bill. It understands that it is merely a bit of buncombe to placate the republican farmers of the west and keep them from voting the people's ticket. It will not be signed by the president, but the farmers will be fooled, as usual.—N. Y. World.

——The evidence in the pension investigation is conclusive on the point that under Commissioner Raum pensions are distributed in Indiana for campaign purposes as they were under Commissioner Dudley. Does Raum stay or go? Upon President Harrison's decision of this question rests the reputation of his administration for decent government.—Albany Argus.

——This indignant army of workmen knows that their situation, with high prices of living and reduced wages, could not be made worse under democratic rule. They are now doubtless willing to take their chances on that point; but their present dealing is with the republican party. That is the party that has wantonly deluded and betrayed them. That is the party that has invited and deserved punishment.—Rochester Herald.

——The local organs of McKinleyism will serve the interests of their party best by maintaining a profound silence as to the cause of the reduction of wages by the iron and steel trust. The cause is clear to every one who chooses to see. The trust reduces wages because it has the power to do so, and the tariff gives no help to the hapless workmen. The republican tariff is a fraud. It protects only those who, like Mr. Carnegie, need no protection, but are hungry for more money to add to the millions which the tariff has enabled them to take from the pockets of the unprotected consumer.—San Francisco Examiner.

——Shortly after the firing began at Homestead President Harrison and most of the white house outfit boarded a train at Washington and retreated hastily to the Adirondack wilderness, a remote and comparatively unfrequented portion of New York state. Mr. Harrison is not at all afraid of being hit by stray bullets, but he undoubtedly desires to philosophize while the trouble is on. What he fears is well-directed ballots. He would like to be out of reach of a requisition for troops to defend Carnegie's protected steel works against Carnegie's protected but locked-out workingmen.—St. Louis Republic.

SINGLE TAX DEPARTMENT.

Special Assessment for Public Improvements.

SOL. F. CLARK.

It was not until the country began to grow wealthy after the war and the demand arose for costly public improvements that the question as to the method of assessing the cost was much mooted or considered. Since then the controversy has been made between the general tax and that of the "special assesment." Land owners oppose the special assessment system because they desire to reap the benefits and cast the burdens upon the people. In the Arkansas convention of 1874, which gave us our present constitution, we had some men of great foresight, and they sniffed this controversy afar off, grappled with it, and settled it. They limited all taxation by the states, counties or municipalities, and limited the power of the legislature to confer any power of taxation upon cities and towns except to the extent in each year of five mills on the dollar for general purposes and five mills to pay indebtedness existing at the time of adoption of the constitution, with the following exception:

"Nothing in this constitution shall be so construed as to prohibit the general assembly from authorizing assessments on real property for local improvements in towns and cities under such regulations as may be prescribed by law, to be based upon the consent of a majority in value of the property holders owning property adjoining the locality to be affected, but such assessments shall be ad valorem and uniform.

In 1881, after bitter opposition by large capitalists and land owners, the general assembly enacted a law to carry this constitutional provision into effect. By this act, with several amendments, any ten owners of real property in any city of the first class may petition the council to take steps for the making of such local improvements. The council shall then by ordinance lay off the city, or so much as is mentioned in the petition, into one or more improvement districts by number, designating the boundaries. If, within three months after the publication of this ordinance as prescribed in the act, a majority in value of the owners of real property in the district petition the council to make such improvements, designating the nature of the improvements and the cost thereof, the council shall at once appoint three persons, owners of real property in the district, who shall compose a board of improvement commissioners for the district. On report of these commissioners as to the plan of the improvements and the cost, the council shall, by ordinance, assess such cost upon the real property in said district, assessing each parcel according to its value, as shown by the last county assessment, and subsequent assessments shall be in accordance with the periodical assessments of real estate of said city or town as made from time to time.

If the estimated cost shall exceed one per cent. of the estimated value of the property, then it shall be provided by ordinance that the assessment shall be paid in successive annual installments, so that no assessment in any one year shall exceed one per centum of the assessed value of the property for such particular improvement. Authority is then given the board to borrow money upon the pledge of future uncollected assessments, and such annual assessments are continued until the improvements are paid for. Not many improvements under the law were made on account of the opposition to it, until, in 1883, the supreme court decided the law to be constitutional, when opposition ceased, and since then all the improvements of the kind in the cities of the first class are constructed under it. And it must be admitted that the effect has been, while an enormous lug upon the property holder, and notwithstanding some defects in the law, to give a great impetus to the growth and appearance of the cities. Already Little Rock has a magnificent system of sewerage, which will soon extend to the whole city, and her principal streets are embellished and ornamented with pavements and sidewalks, built in the first order of workmanship, and still the work goes on.

The same may be said of the other cities, but not, perhaps, in the same degree. I am of the impression that in the smaller cities and towns such improvements are still made by general taxation. To all appearance, therefore, this law has been and is a large element in the rapid growth and progress of the state.

Now, while this system must be regarded as a partial recognition of the principles involved in the single tax movement, it does not come up to them. It will be seen that the "real property" mentioned, and upon which the tax is levied, includes the improvements on the land as well as the land itself, and the board is not at liberty to make a special appraisement of the value of the property, but must take it from the county assessments made for the purpose of general taxation, in which all improved property is assessed, land and improvements together, in a joint sum. We hold this not to be a just system of taxation. The taxation should assign as near as can be the burden to the benefited. The benefits from such public improvement accrue to the land or lots, and not to any improvements thereon. These can not be increased in value, for with or without public improvements they can never be worth more than it will cost to put them there. The owner of a vacant lot or tract of land of equal value is just as much benefited as the one with improvements, and should pay as much.

These assessments should always be upon the value of the land or lots, leaving out the improvements. But there is a long step in the right direction in leaving out of the assessment all personal property or products of human industry, except such improvements upon the land; for under the law that portion of the taxes levied upon such improvements can be shifted upon non-property holders, or such as have only their labor to live upon, which is a great relief to these classes. And there is another crying evil not due to the law, but which it does not provide against, and that is in all assessments of improved lots or lands and the improvements jointly, the value of the lot in the estimate is put higher and in most cases double what it would be if vacant, and double the value of vacant lots of equal value. This is on account of the sentiment which seems to prevail everywhere that the improved lot is worth more because it brings its owner an income. But this is absolutely false, as I have shown, and we single taxers have a thousand times demonstrated, and this works a great injustice, extending to all the industrial classes. "A" owns a lot on main street, Little Rock, "B" an adjoining lot of equal value, each worth, independent of improvements, $2,000. The assessor comes along and he assesses "B's" property at $5,000 and "A's" vacant lot at $2,000. If complaint is made the assessor explains: "Your improvements you say cost $2,000, I have put the lot at $3,000, $1,000 more than 'B's' lot, because yours brings you a revenue and 'B's' vacant lot, so far as yielding any profit, is a dead expense to him." Assessments are nowhere made up to the full value of the property, but the undervaluation of vacant lots is universally greater than that of improved lands independent of the improvements. In fact, going outside of cities, vacant lands are assessed at almost a nominal value, while the whole taxation to support government is saddled upon improved lands. The enormous injustice of this system may be conceived when we consider that more than one-half of the lands of the state are owned and being bought up by speculators, domestic and foreign, to be held vacant on speculation.

Single Tax in the Dominion.

Ex-mayor Frank McDougall, of Ottawa, has taken the initiative in pushing the idea of the single tax for municipal purposes in Ottawa. The first step is to be a discussion of the evils of the present system at the next meeting of the board of trade, when the single tax will be proposed as a remedy. Ottawa is the capital of the Dominion, and land-grabbing there has been carried to an extreme. The result is high taxes on improvements and large areas of vacant land in those parts of the city where the eligible building sites are to be found. It is this result that has forced the business men of the city to consider the situation. Mr. McDougall has studied economic and social science, and though he does not now accept the single tax absolutely, he is thoroughly convinced that direct taxes should fall upon land values and not upon labor products. It is expected that the discussion will be a lively one, and that the board of trade will endorse the single tax for municipal purposes.

Hon. A. R. McClelan, a senator of the Dominion from the Province of New Brunswick, has been called upon by the government of his province to take the chairmanship of the royal commission to investigate the subject of municipal taxation. Senator McClelan's attention has been called to the single tax, and he expresses his readiness to bring it up for the consideration of his commission.

At the close of the single tax lecture in Ottawa, reported in this column last week, the customary privilege of asking questions was extended to the audience, and Mr. A. C. Campbell undertook the task of furnishing the answers. The Toronto Grip reports the result as follows:

His replies, it need scarcely be said, were in all cases prompt and satisfactory. In one particular instance he was keenly witty. A young gentleman rose and propounded a case as follows: "I buy a picture from an artist for $100; in, say, five years I sell the picture for $5,000, and you agree that I am entitled to the profit on the transaction. Now, at the time that I bought the picture a friend of mine bought a piece of land for $100, and at the time I sold the work of art he sold his land, also for $5,000. You deny his right to this profit. Upon what rule of justice do you make such a distinction?"

"We make no distinction," responded Mr. Campbell. "As single taxers, we are pre-eminently encouragers of commerce. If an artist makes a picture and sells it for $100—that is a straight transaction. As purchaser you are the owner of it, and if you dispose of it at an advance, that is also a square business, and you are entitled to any profit you may make. The same principle holds good in the other proposed case. If a man makes a piece of land and sells it—" But here the audience caught on and the roar of laughter obviated any further extension of the parallel.

Income Tax.

Very frequently the World advocates an income tax as a substitute for other forms of taxation; and it somtimes offers good arguments in favor of that tax as compared with some others, as when it speaks of it as falling upon accumulated wealth and not upon the process by which wealth is produced. But it invariably avoids three fundamental objections to the income tax. In the first place, the tax can not be fairly imposed, as incomes can be hidden or made to appear smaller than they are; honest men will pay the tax and others will escape. In the second place, the attempts to ascertain incomes, clumsy at best, are inquisitorial to a degree that ought not to be tolerated. In the third place, an income tax confiscates private property. If there were no common property out of which to collect public revenues it would be necessary to confiscate private property for public use; but so long as there is common property that necessity does not exist. And there is ample common property. It consists in the value of the privilege of living or doing business in a community. The value of this privilege is produced by no one in particular, but by everyone in general. This is distinctly, therefore, common property; and so long as such property can be reached by taxation it is confiscation in the worst sense of that term to take legitimate private incomes for public use. It can be reached by the simple method of a tax on the value of land irrespective of its improvements, a method having several advantages over the tax on incomes, among which are ease of assessment, fairness in collection, justice and the fact that it is already more popular than the income tax.—The Standard.

—Scene, auditorium of a theater. Spectator, intensely interested in the action of the drama, leans too far over the balcony rail and suddenly loses his balance, falling into the orchestra.—Excited Individual (hastening to the unfortunate's assistance)—Are you much injured? Unfortunate (with considerable show of feeling)—Much injured! I should think I am! I have lost the best seat in the very middle of the front row.—Harper's Bazar.

—Just Like a Modern.—"This mummy fell to pieces as we were unpacking it," said the director of the museum to Gazzam. "Ah," replied Gazzam, "dead broke, evidently."—Detroit Free Press.

—"Why does a donkey eat thistles?" asked a teacher of one of the largest boys in the class. "Because he is a donkey, I reckon," was the prompt reply.