



"INDEPENDENT IN ALL THINGS. NEUTRAL IN NONE."

VOL. VIII.

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NO. 189.

## WHY, MR. WULFF

### So You Are the Man Who Is to Blame?

### Presbyterian Property Was Listed Last Year,

### But County Clerk Wulff Struck It Off the Books,

### And by So Doing He Defeated the People's Will,

### So That Five Blocks of Residences Pay No Taxes.

### One of the Greatest Outrages Ever Perpetrated.

Public excitement over the fact that twenty acres of residence property belonging to the Presbyterian Theological Seminary escapes taxation, is on the increase.

The outrage which has gone on from year to year, to the great cost of the honest taxpayers of Chicago, is arousing a whirlwind of indignation.

It appears that County Clerk Wulff is responsible for leaving this vast amount of property off the rolls.

As the Supreme Court has decided over and over again that this property should be taxed, it is hard to see why it is not?

What are the facts?

The three blocks of residence property extending from Dayton street to Sheffield avenue and from Belden avenue to Fullerton avenue, on the North Side, are not taxed to the extent of one dollar.

This in defiance of all law.

The three blocks referred to are covered with magnificent residences, every one of which is rented, the income from each being from \$85 to \$200 per month.

And yet these houses pay no taxes. They claim exemption because the title to them is in the trustees of the Presbyterian Theological Seminary.

The Seminary is located on the block bounded by Dayton and Halsted streets, Belden and Fullerton avenues. Under the law, the Seminary itself and the residences of the professors on the same block are exempt.

But the law expressly provides that property belonging to such institutions, used for profit, must be taxed.

In defiance of this law, three blocks, or fifteen acres, lying west of the one block, or five acres, on which the Seminary is located, go scot free, and the grand residences erected thereon pay no taxes at all.

The poor people of the city are taxed to the limit.

This year, the State Board of Equalization will add 50 per cent. more to their burdensome load. And all this time this Presbyterian steal will continue.

Is this property lawfully exempt?

It is not.

Here is the law on the subject, which the reader can digest for himself. Here is the sort of property the State of Illinois exempts:

Section 2, paragraph 2, of the revenue law says:

All property described in this section, to the extent herein limited, shall be exempt from taxation. That is to say:

1. All lands owned by the United States for school purposes, not sold or leased. All public school houses, all property of institutions of learning, including the land on which the institutions are located.

not leased by such institutions or otherwise used with a view to profit.

2. All church property actually and exclusively used for public worship, when the land (to be of reasonable size for the location of the church building) is owned by the congregation.

So much for the law.

Is there anything in that law allowing this Presbyterian real estate association to escape taxation?

Not much.

Is there any excuse whatever for the taxing officers of Cook County thus placing a burden on honest taxpayers that belongs on other shoulders?

There can be none.

The law plainly says that no property, either church or school, can be exempted from taxation which is leased or used in any way with a view to profit.

Now, who is to blame?

The Assessor of the North Town is not.

He honestly assesses the property. This year he assessed it at \$71,260. The County Clerk knocked the assessment out, on the plea that it was "church property."

The other tax-payers of the North Side will have to pay this \$71,260, with 50 per cent. added.

Is this right?

Is this just?

Is this the kind of theology taught in the Presbyterian Seminary?

What about the spirit of patriotism and brotherly love we have been hearing so much about of late?

Has that spirit anything to do with tax dodging and dishonest evasion of a lawful duty to the State?

Let us hear.

#### "DAILY NEWS" SPEAKS OUT.

It voices the wishes of its Army of Readers in Demanding that This Theological Robbery Be Stopped.

[From the Chicago Daily News, May 15.] From the extremely valuable twenty acres of property lying between Halsted street, Fullerton, Sheffield and Belden avenues the city does not receive 1 cent of taxes. There are on the property seventy fine residences, each rented and bringing in a handsome revenue.

This large block of land is owned by the Presbyterian Theological Seminary of the Northwest, known as the McCormick Seminary. The block is worth nearly \$1,000,000, and although bringing in a revenue of over \$50,000 a year its owners do not contribute anything to the city treasury.

There are in all seventy-one houses on the grounds, besides the seminary buildings. Three of these are used as residences by members of the theological seminary faculty, while the other sixty-eight are rented to the best advantage.

The houses are all three-story brick edifices, and contain about twelve rooms each. They have been built gradually, and it is likely that more will be erected, as there is land enough to accommodate 150. They rent at from \$800 to \$900 a year, so that the income from them amounts to at least \$50,000 a year. Twenty-four of the houses are on Fullerton avenue, twenty-four on Belden avenue, while twenty are on the private street known as Chalmers place. So fearful are the seminary authorities of giving something to the city that one side of this private street is almost blockaded by notices warning the passers-by that the grounds are private, and that the street is not for the use of the public.

In the Renting Business.

The houses are on the open renting market and are in direct competition with other property, although not paying any taxes. The land is not used in any way for direct seminary purposes, but simply for the money there is in it.

The property owners of that locality view the vacant ground with apprehension, for at any time the seminary may construct a few rows of houses on the vacant portion of its land and put them in the market at a price lower than the tax-paying owners can afford to lease their premises. Paying no taxes, the seminary can reduce its rent below that of adjoining property and still receive upon it pay both his own taxes and a share of his neighbor's.

There is an additional expense spread over each resident on the North Side owing to the doctrine that the seminary property is to be used for religious purposes.

When assured that the north town assessor was of an entirely different opinion, Mr. King thought a moment.

"Well, perhaps that is so. I really do not know much about the matter. I have been president only about three months and know little of the details."

"But do you not think that taxes should be paid on this property?"

"I am of the opinion that all property should be taxed. But there are other pieces of property which are exempt—there is a block which is used for a school on Superior street," and Mr. King began to descend on the wrong committed by others, at

In years past the North Town assessor has attempted to collect the trifle of \$8,000 or so that would be due for taxes on the land used as a money-making adjunct, although the seminary has always been regarded as properly exempt under its charter. But through some legal machination the seminary has contrived to have its name taken off the roll, and to date has not paid one cent into the treasury.

The Assessor Is Follied.

When the subject was mentioned by a Daily News reporter at the North Town Assessor's office it was plain that it was well known there. Chief Clerk Richards, to whom the reporter applied for information, has had experience in collecting—or, rather, in attempting to collect—taxes from the seminary, and was fully posted.

"It is an outrage and a shame," he said. "That rich property does not pay a cent of taxes, while every other property-owner in the neighborhood has to put up his share, and part of what the seminary should pay. Notwithstanding this the theological institution is in open competition in the house-renting business and can afford to let its houses for much less than the men who pay taxes."

"The property is known as the north half of block 3, Sheffield's addition to the city of Chicago, and covers twenty acres. About five acres are occupied by the seminary buildings, while fifteen are used solely for renting. There are seventy houses which are rented. It is on this part, from which a great revenue is derived, that taxes should be paid, but the theological men do not want to part with even enough of their income to pay the taxes. The amount that would be due from this is about \$8,000 a year. Time and again effort has been made to collect this, but in every instance the matter has been taken into court and the name of the seminary has been removed from the rolls. The last couple of years it has been given up as a bad job and there have been little hopes of getting anything," and Mr. Richards turned to a bulky volume which bore the entry: "N. 1/2 blk 3, Sheffield's add., 20 ac.—Presbyterian seminary—EXEMPT."

"However, this year we will put them on the assessment roll, and endeavor to have them pay their share. I do not believe that the charter of the university exempts anything but the land actually used for seminary purposes. I am informed that a special act of the Illinois Legislature was passed regarding this, but am sure that if the matter were taken into the courts such an act would be declared unconstitutional. There is \$2,000,000 worth of property on the North Side belonging to the Catholic archbishop. This is nearly all vacant land, but taxes are paid on all of it. The seminary has at least five acres of property still available and may put up more houses and increase their revenue without paying any taxes. The thing is a burden to North-Siders—it is a disgrace and a shame."

President King's Ignorance.

The president of the board of trustees of this seminary, which pays no taxes, is Henry W. King, the well-known clothing merchant.

Mr. King could give but meager explanations of how the seminary contrived to own and operate a real estate block without paying taxes. When questioned about the matter Mr. King said:

"I am of the opinion that the seminary pays taxes on all the land save that occupied for seminary purposes. The houses are used as a source of income for the seminary, but I believe that they pay taxes."

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through outer lagoons, basin, and Lake Michigan, round trip, 25 cents.

Electric Launches—Transportation through lagoons and basins; round trip, 25 cents.

Wheel Chairs—Roller chairs about grounds and buildings, 75 cents an hour with attendant, 40 cents an hour without attendant.

Venetian Gondolas and Barges—About lagoons and basins, with gondoliers, 50 cents per round trip.

Elevators in Transportation Building—Ten cents a ride.

Elevator to the Roof of the Manufactures Building—Fifty cents for trip.

Vertical Revolving Wheel, Midway Plaisance—The wheel is 250 feet in diameter and 137 feet in height; 50 cents for ride of two round trips.

Movable Sidewalk, Long Pier, Jackson Park—Electrically propelled sidewalk; five cents a ride from shore to end of sidewalk, or vice versa.

SHOULD PAY THE TAXES.

[From the Chicago Daily News.]

Legally the officers of the McCormick theological seminary are clearly in the wrong in not paying taxes on such property belonging to the institution as is not actually used for religious purposes.

On this point the law is direct and explicit. Francis Hilliard, the leading American authority on taxation, says:

The intention of the law is to exempt only buildings which are actually used for religious worship. Thus a statute exempting houses of worship from taxation does not apply to church edifices in process of erection nor to tenements, though under the same roof with houses of worship, which are used for purposes wholly secular. So, under a statute exempting from taxation land on which a house for religious worship is situated, any part of the lot diverted to secular uses for gain ceases to be exempt.

In support of this position Mr. Hilliard refers to cases found in the reports of Illinois, Ohio and Indiana. The principle is a well-settled one and is not now disputed. The same is also true of the property of educational institutions. In order to be exempt from taxation it must be actually used for educational purposes.

It is not enough that the revenue derived from the renting of the houses and lots belonging to the McCormick Theological Seminary is devoted to the educational and religious purposes of the institution; the houses and lots, to be exempt from taxation, must themselves be in actual use for such purposes. If an earnest effort to collect the taxes justly due on the property shall be made it will, without doubt, succeed.

WHISKY TRUST INVESTIGATORS TIRE.

All the Committeemen Except the Chairman Leave During an Examination.

Senator Moses Salomon, Chairman of the special committee charged with the duty of investigating the Whisky Trust, said Thursday afternoon:

"What do you think of my committee? It met this afternoon to examine witnesses I had subpoenaed here, and all of the committeemen except Senator Evans and myself left the room while I was examining James E. S. Stewart, of the Secret Service. Presently Senator Evans withdrew, and the witness and the official stenographer and myself had the field. Pretty soon I asked the witness a question, and he said he wouldn't answer. I tried to make him give an answer, and he said it was none of my business. Then the committeemen came back to the room and excused him from answering the question. What do you think of a committee like that?"

Nothing of importance was developed at the examination. Senator Salomon expects to make a report to the Senate next week.

Even the pugilistic era has not in it is claimed that admission to the stage is free. A license on the door in other words is now needed here on the stage.

THE FAMOUS AGENCY CHANGES ITS HEAD-QUARTERS.

The famous detective agency of Mooney & Boland has removed from 151 and 153 Monroe street to the new Security Building, corner of Madison street and 5th avenue, where the popular manager, Mr. W. J. Sutherland, is in charge as usual, and as ready as ever to oblige the agency's ever-increasing army of patrons.

In this connection, Mr. Sutherland has issued the following circular:

"After twelve years' location in the Kent Building we have been compelled to remove, owing to the fact that the building is to be torn down. We are now conveniently located in the new Security Building, corner of Madison street and Fifth avenue, where we are prepared to engage in any lawful enterprise intrusted to us, with the fidelity and accuracy for which our agency, during the past twenty-three years of its successful career, has become well and favorably known among a clientele comprising some of the largest corporations and prominent professional and business gentlemen in this and foreign countries. With our long experience and the unexcelled facilities at our command, we are in a position to achieve the best results obtainable.

"Thanking you for past favors and soliciting your patronage, we remain, very respectfully yours,  
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## ROBBERY'S ROLL.

### Fifty Cents Takes You Inside World's Fair Gates.

### Then Your Trouble Commences in Dead Earnest.

### Everything in Sight Is Charged For at War Prices.

People who think that one admission of 50 cents lets them see what is going on in the World's Fair, should scan the following list of extra charges to World's Fair attractions:

Constantinople Street Scene, Turkish Theater, admission 50 cents; Persian tent, admission 25 cents; panorama, Syrian photos, admission 25 cents; Turkish restaurant, native musical performances, tribe of Bedouins, admission 25 cents.

Cairo Street—Egyptian amusements, native dancing, snake charmers, fortune-tellers, conjurers, musical and theatrical performances, collections, photos, pictures, and paintings, wedding processions, and mollahs; admission until 11 a. m. 25 cents, reserved seats 25 cents. Egyptian temple, admission 25 cents.

Dutch East India Village—Admission 25 cents.

German Village and Town of Mediaeval Times—Admission 25 cents. Natatorium, Midway Plaisance—Admission, 50 cents.

Esquimaux village, Labrador trading post, and native exhibit; admission, 25 cents.

Moorish Palace, Midway Plaisance—Admission, 25 cents.

Panorama of Bernese Alps—Scenery of Switzerland. Admission, 50 cents.

Panorama of Volcano of Mount Kilauaea—Admission, 50 cents.

Algerian village, Tunis and Algeria streets and bazars, etc.—Admission, 25 cents.

Hungarian Concert Pavilion and Cafe, Midway Plaisance—Admission, 25 cents.

Venetian Glassware and Mosaics—Admission, 25 cents.

Chinese Village—Admission, 25 cents.

Nippon Tea House, Wooded Island, Jackson Park; admissions 25 cents and 50 cents.

Persian Building, Midway Plaisance—Exhibit and manufacture and sale of distinctively Persian goods; admission 50 cents.

Ruins of the Cliff Dwellers, Jackson Park—Representation of ruins of the cliff dwellers, antiquities, and curiosities connected therewith; admission 25 cents.

Costumes Natives of Forty Countries; admission 25 cents.

Typical Irish Village with Native Inhabitants, Midway Plaisance—Admission 25 cents.

Model of St. Peter's Church, Rome, Midway Plaisance—Admission 25 cents.

Zoological Arena—Exhibition of wild animals, etc. Admission to building 25 cents. Seats in amphitheater from 25 cents to \$1.

Model Eiffel Tower, Midway Plaisance—Model twenty feet in height. Admission 25 cents.

Whaling Bark Progress, South Pond—Admission 25 cents.

Electric Scenic Theater, Midway Plaisance—Admission 25 cents.

Festival Hall, Jackson Park—Musical entertainment and camel rides; 50 cents an hour for donkeys, 25 cents for ride through street on camel.

Electric tramway—Electrically propelled sidewalk; five cents a ride from shore to end of sidewalk, or vice versa.

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## TEN MORE JUDGES.

### The Bill Passes the State Senate Unanimously.

### It Will Now Go to the House for Final Action,

### And Will No Doubt Become a Law Next Week.

The Senate has passed unanimously the bill to add ten to the number of Cook County Judges. This harmony of sentiment was due in part no doubt to the fact that it is a bill to right a great wrong. Such measures are always popular. The bill has gone to the House, and may slip through there unamended for that same reason. It has been suggested by an evening paper that it be so altered as to provide that only half of the new Judges shall belong to the same party. This would be outrageous. It is not likely that the Democrats, encouraged by their victory of last November, will consent to such proposition. They would prefer to have all ten to reward the lawyers of their own party.

It has been shown most conclusively that the business of most of the courts is in arrears, and it has been demonstrated that that is due to the fact that there are not enough judges to do the legitimate business of the courts. It has been made manifest that the work would not be expedited if all the judges worked as hard and effectively as some of them do. It has been proved that defective systems of procedure and imperfect laws are not responsible for the slow progress of the courts and the loading of the dockets with cases which rightfully do not belong there. The fault is entirely with the lack of judges.

There are some Judges and ex-Judges who say privately that the present number on the bench is about sufficient, and laugh at the assertion that they are "the hardest-worked men in Cook County." But their opinions are not worth paying attention to.

Cook County needs ten new Judges, and it is to be hoped that the House will hurry the bill through in the same manner that the Senate did.

We have not Judges enough.

MOONEY & BOLAND HAVE MOVED.

The Famous Agency Changes Its Headquarters.

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