

THE MODERN HARDWARE STORE

LITTLE DOUBT

But a visit to this store will help you in making your Christmas selection—especially if your choosing lies in the useful lines. At any rate you'll be pleased with the holiday display.

Foot & Shear Co. 119 N. Washington Ave.

THE ORIENTAL

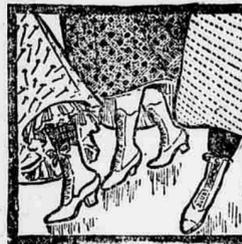
Mantle Ornaments

They may have caught your eye as you passed the south window. White statuettes, on various mountings, and smaller colored ornamental figures—all of bisque. The line effect is spoiled by the prices. At two dollars you might say "they are fine."

25c.

Gruener & Co. 205 Wyoming Avenue.

L. R. D. & M.



AT ALL SEASONS Shoes are one of the most important items of dress at any time of the year, and especially so now that we are certain to have changeable weather. For style, price and quality see ours. We know we can please you.

LEWIS, RUDDY, DAVIES & MURPHY 330 Lackawanna Avenue.



Lackawanna Laundry. 718 Penn. Avenue. A. B. WARMAN.

THE WEATHER YESTERDAY.

Local data for Dec. 13, 1900: Highest temperature, 45 degrees; Humidity, 51 per cent.

PERSONAL.

The Rev. Richard Horns is again confined to his home by illness. He was in the city yesterday, preparing for the appearance of "The Highways" Comic Opera company at the Lyceum tonight.

Given Away. With every pair of kid gloves sold at \$1 or more, we will give a beautiful glove box. Mears & Hagen.

LAST NIGHT'S RECITAL.

The fifteenth of the series of recital organ concerts given by Mr. J. Alfred Pennington in Elm Park church took place last evening. In this recital, which proved to be one of the most enjoyable he has ever given, Mr. Pennington was assisted by Mrs. A. L. W. Price, organist, and the Elm Park quartette.

Throughout the entire programme Mr. Pennington again proved his usual technical powers, his splendid mental conception of the varied periods represented by the composers, to which was united the fine organ of the musician-organist.

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man composed, make more use of well-known hymns for musical subjects. In the allegro for organ and orchestra, played last evening from the composer's arrangement for organ alone, Alexandre Guilmant, the great French composer and organist, has written a piece that seems to carry one along with an irresistible impulse. There is a quickening of the pulse and as the climax is reached and the full power of the instrument bursts forth one is tempted to "The Lord and the Lord."

The last two numbers of the programme were a transcription on Guilmant's "Sing, Sings, Slumber" and the "Marche aux Flambeaux," by Guilmant. The first, as its name implies, is a serene, written originally as a soprano solo, and it is easy to understand why it has been so popular with singers. A bewitching melody and a soft crooning accompaniment it was delightful as an organ selection. The "Marche aux Flambeaux," in its martial rhythm and brilliancy, seems more fitting for a magnificent daylight concert with bejeweled robes and costly trappings, and was a fitting end to the programme.

Mrs. A. L. W. Price gave a very satisfactory performance of variations on a Communion Hymn and the Marche Triumphant by Lemmens. Mrs. Price is a pupil of Mr. Pennington and the proof of her industry is shown in her appearing on the same programme with her teacher.

The choir of Elm Park church contributed two numbers to the programme. "The Lord and the Lord," by Woodman, and "Rejoice in the Lord," by Lansing, in splendid style. Much interest was manifested in the contralto solo, sung by Miss Helen Schramm, who has recently been added to the choir. Miss Schramm sang "What Love the Lord," by Burnby. She has a pure contralto voice of large range, and both in her solo and quartette work gave great pleasure. She sings to a flat in her lower register with great ease.

EXPANSION OF COMMON COUNCIL

Under a Second Class Charter Scranton Will Have Thirty-Eight Members in the Lower Branch.

Following is the first announcement of the apportionment of common council in Scranton will be entitled to under a second class city charter.

The apportionment is based on the number of resident taxables. This total is divided by forty, under a stipulation of the law, and quotient will be the number of representatives. Any ward having an excess of three-fifths more than the ratio of taxables, is entitled to an additional member. Each ward shall have at least one common councilman.

The total number of resident taxables in Scranton is 26,458. Dividing this by forty, the ratio of representation is found to be 661. Each ward is entitled to one common councilman to begin with. A ward having 661 taxables plus three-fifths of 661 or 375, which is 1,036, is entitled to two members. To be entitled to three members a ward must have twice 661 plus 375 or 1,712. To have four councilmen a ward must contain three times 661, plus three-fifths of this or 2,387, and so on.

Applying these figures to the wards of Scranton, the following results are determined:

Table with 3 columns: Ward, Resident Taxables, Common Councilmen. Lists wards from First to Twenty-sixth and their respective councilman counts.

A resident taxable is any person, man, woman or child who pays taxes and lives in the city.

The Republicans should have no difficulty in having at least twenty-three men in the expanded common council.

MR. HURLBUT'S POSTERS. Display of a Number of them at Prendergast's.

Mr. C. W. Hurlbut, the art illustrator of this city, has a splendid display of posters and poster calendars in the window of Prendergast's store, which is attracting much comment.

The calendar sheets are 14x22, with full figure subjects. Among the different subjects are: "The Foot Ball Man," "The Foot Ball Girls," "Winter Girls," "Skating Girls" and several others. The work is done with a Gibson finish, but with a strikingly original effect which is purely Mr. Hurlbut's.

He has also a series of silk pillow tops done in the colors of the leading colleges, which are beautiful and unique.

Newest card engraving, Reynolds Bros.

QUEEN LOUISE IN WAX. It is an Exhibition at Mahon's Shoe Store.

The beautiful wax figure of Queen Louise, in Mahon's shoe store window, is attracting widespread attention.

Teachers' Oxford Bibles, Reynolds Bros.

Fifteen Xmas Presents for \$3.50. Fifteen Xmas presents for \$3.50. That's what you can make with our Platinette photos. They are superior to the Rembrandts.

We can deliver all those taken before December 21. The Griffin Art Co.

Mahon's Shoe Store is a regular "slipper palace." Thousands of pairs of Xmas slippers from 50c. to \$3. 508 Lackawanna avenue. Open evenings.

MORE ABOUT QUESTION OF ASSESSMENT

Possibilities of Increase Opened by a Change to the Second Class Form of Government.

SOME COMPARISONS THAT ARE ELOQUENT

Allegheny with Only Fifteen Per Cent. More Valuation Than Scranton Pays Twice as Much Taxes While the Bonded Indebtedness of the Former is Four and One-Half Millions as Against Less Than Half a Million for Scranton—At Present Councils in This City Can Not Increase Taxation Because of the Practical Impossibility of Disturbing the Valuations and the Fact That the Limit of Millage Has Been Reached—A Change of Charter Would Change These Conditions.

ARTICLE X T. J. DUFFY.

Most of the inquiries for specific information on the subject of second class city government which reach "The Tribune"—are and naturally so—concern the transition will affect taxation.

This matter has been dealt with in a general way in these letters, but as interest in this question seems to be paramount to that in all the others, it will not be amiss to review the subject for detailed discussion.

At present a Scrantonian pays taxes on about one-third the actual valuation of his property. The law says the valuation shall be on the "fair market value." Custom in this city has made it an unwritten law that the "fair market value" of a property is one-third of the selling price of land and one-half the selling price of buildings. Assessors have aimed to follow out this proportion, but it is far from uniform, and as they are wont to err on the side of their neighbors as against the municipality at large, the fraction one-third is generally taken as the basis of figuring out the assessable valuation of the city, in round numbers, the assessable valuation of the city is \$22,000,000. The actual valuation is \$70,000,000.

It is prescribed in the law of third class cities that the levy for general city purposes shall not exceed ten mills. An additional levy, not to exceed ten mills can be laid to meet the bonded debt, but as bonds cannot issue without the consent of the people, when the indebtedness has crossed the narrow margin of two per cent, of the assessed valuation, the council, practically, are limited to the expenditure of what money can be raised by a ten mill levy.

For twelve years Scranton has levied the full ten mills. The special levy for the sinking fund is less than three mills, not quite one-third of the possible extra ten mill levy. It was two and eight-tenths mills. As long as we are a third class city, council cannot squeeze the taxpayers for any more than what the present revenue amounts to, except by inducing the board of assessors to raise the valuation.

Boards of assessors are human and like others who have come into feasting at the public crib, learn to like this sort of thing and religiously avoid doing anything that would tend to injure their chances of a future election. To raise the valuation, they would have to raise every property. The board of assessors that raises the valuation of every property would simultaneously raise a something else which the police policy of the Tribune forbids its writers from mentioning unnecessarily. This consideration and the influence exercised by large corporations insures that the valuation will, under present conditions, gravitate toward the policy of the Tribune.

Under a third class city charter a Scrantonian's taxes will not be increased.

The school board and poor board do not enter into the matter, because the former having about completed its building operations cannot reasonably be expected to increase its levy, and the latter, having finished its expensive improvements recently decreased the levy.

Now comes the question as to what we can reasonably expect in the way of taxation under a second class charter. Allegheny, in strict obedience of the law of second class cities, values all property at its actual cash price. What it brought at the last recorded sale, with subtractors for improvements, destroyed or removed, and additions for subsequent improvements is one of the standard means for arriving at values. Allegheny's

valuation is \$82,582,800. This is the actual cash value.

Allegheny's \$82,582,800 worth of property paid last year \$1,453,173.69 in city, poor and school taxes.

SOME COMPARISONS

Scranton's \$70,000,000 worth of property in that that same period paid in the same taxes \$705,337.82.

With a valuation exceeding ours by only twelve and one-half millions Allegheny pays twice as much taxes as we do.

Allegheny also paid a business tax of \$27,455.48 last year. Scranton has no tax on business.

Allegheny's bonded indebtedness is \$1,052,440.15. That of Scranton is \$406,101.95. The net indebtedness is given in each instance—the net indebtedness being the gross amount of outstanding bonds minus the securities held by the sinking fund commission.

Of course no one has license to say that the impending change in classification is going to increase Scranton's taxes and indebtedness to such a proportionally commensurate with that of Allegheny. This, however, can be said: The change in classification will open the way to increased taxes and debt.

As explained above, the present conditions in Scranton make it practically impossible for the council to raise more revenue. Proof of this is found in the fact that for the last ten years, each succeeding estimates committee has had to wrestle for weeks with the problem of meeting about half a million dollars of demands with about a quarter of a million resources. If it was possible to get more money, it can be relied upon that the councilmen would not let their pet schemes die year after year by the wholesale for want of appropriation. But further comment on this point is unnecessary. It can be taken for granted that under present conditions taxes on real estate cannot be increased.

With the new system of valuation, though, the conditions which now check councils are wholly wanting. The valuation would go up to \$70,000,000 on an actual cash valuation, such as is prescribed by the law. Say that \$30,000,000 of it would be bonded and to city property; \$25,000,000 suburban property, and \$15,000,000 agricultural property. This would mean that \$30,000,000 at the full assessment; \$25,000,000 at a two-thirds assessment, and \$15,000,000 at a one-third assessment would give an actual valuation of \$39,000,000 plus \$16,666,667 plus \$3,333,333 or \$59,000,000.

AYE, HERE'S THE RUB! To keep the city tax approximately where it is at present the levy of ten mills would have to be cut down to five and one-third mills. With school and poor tax the same proportionate cut would be made. But will the shapers of tax destinies do this? For ten years councils have each year at appropriation time cried out bitterly against the conditions which prevented them from getting more money. With the opportunity of getting this anxious sought increase in receipts by refraining from cutting down the levy to 5 1/3 mills, and contenting themselves with cutting to seven mills or eight mills, will the councils shut their eyes to the possibilities of the case and vote for a ten mill levy for ten more years to come crying out bitterly because they can't get more money, or will they cease their crying, wipe their eyes, and join with the bard in "I've waited money, waited long for thee, but it is far from me on the men." If the city officials will practice rigid economy, Scranton can be governed quite as cheaply in the second class as it can in the third.

In a nutshell it is this: Scranton's council cannot at present increase its taxes no matter how much they want to do so. Under a second class city charter it is readily possible for them to greatly increase taxes. Councilmen have for years complained of insufficient revenue for the city. With the opportunity of securing more revenue will they permit their cause of complaint to continue?

Fancy Leather Bags, Reynolds Bros.

SALOON KEEPERS ARE PROTESTING Retail Liquor Dealers' Protective Association Will Actively Oppose Scranton's Transition to the Second Class.

The Retail Liquor Dealers' Protective association has inaugurated a movement against the transition of Scranton from the third to the second class. A meeting was held Monday afternoon, at which a committee was appointed to formulate plans for the campaign and this afternoon another meeting will be held at Durr's hall, to hear the committee's report.

The local representatives in the legislature will be petitioned to have the governor withhold the certification of Scranton's census figures until legislation can be passed to keep Scranton in the third class.

The fact that a license in a second class city costs \$1,100 or twice as much as in a third class city, accounts for the liquor dealers' opposition to the transit.

The poorer dealers say they cannot afford to pay \$1,100 for a license and would have to go out of business if the transition takes place. The dealers who are able to pay the increased license fees, those in the central city, say that they've increase in their business would follow the closing up of the places of those unable to meet the added expense, would be more than wiped out by the depreciation in the value of their real estate that would result from vacant store rooms.

The league proposes to exert every influence it can command to defeat the transition.

Fancy Office Baskets, Reynolds Bros.

For Sale. Our warehouse property, corner West Lackawanna avenue and Eighth street, being about 25 feet front on Lackawanna avenue and 130 feet on Eighth street, and about 147 feet on the line of the Delaware, Lackawanna and Western railroad, with a five-story brick warehouse, track and switching privileges.

Also our barn lot on Dix court, about 35 feet on Dix court by 30 feet deep to Lee court, with brick stable and frame warehouse; located between Lackawanna avenue and Spruce street. The Hunt & Connel Co.

Sterling Desk Blotters, Reynolds Bros.

PENNSYLVANIA COAL COMPANY STOCK SOLD

(Continued from Page 1.)

thirty days thereafter, and will receive cash therefor at the rate of 552 per cent, equal to \$276 per share, each share being of the par value of \$50.

"Such sale carries no interest to us in certain treasury assets of the company, which have been reserved from sale and which are to be liquidated by the company and distributed as an extraordinary dividend to the shareholders of record on Jan. 8, 1901, at 3 p. m.

"We have agreed to pay for account of the company simultaneously with the purchase of the stock and dividend out of such treasury assets which shall previously have been declared and paid over to us in cash for distribution to the shareholders.

(Signed) "J. P. Morgan & Co."

Wall Street Report. New York, Dec. 13.—A Wall street news agency says that at a meeting of the directors of the Pennsylvania Coal company today each of the directors pledged himself to sell his holdings of the stock to a syndicate understood to be headed by J. Pierpont Morgan & Company at a price said to be about \$70 a share. A director of the company is quoted as saying that the management of the company has pledged from 90 per cent. of the stockholders that their stock will be offered at the price received by the management.

Four Atlantic Roads. Cleveland, Dec. 13.—The Leader will say tomorrow that the mystery surrounding the purchase of the stock of the Pennsylvania Coal company has been cleared up. It was announced by a good authority today that four syndicate coal roads have made the purchase. They are the Erie, Philadelphia and Reading, New York, Ontario and Western, and the Delaware, Lackawanna and Western.

SOME OF THE CONSEQUENCES. The announcement contained in the New York dispatch concerning the buying out of the Pennsylvania Coal company by J. P. Morgan & Co. confirms the unofficial statement in yesterday's Tribune. The main question yet remaining to be authoritatively answered is, "Who will conduct the company's interests, now that a change in control has occurred?"

The most credible reports have it that the Erie will not only continue to take the output to the market, but manage the property also. This would mean that the company's eleven breakers and twenty-seven openings would likely be allied to the Hillside Coal and Iron company, the Erie's coal department, to which Captain W. A. May is general manager.

The fact that it is the Thornes who are the big shareholders who have sold out, makes it a matter of general speculation as to whether or not the staff of new officials installed by them since they recently undertook the active direction of the company's railroad and local affairs will be continued or supplanted.

The possible consequences of this gigantic deal are so numerous that it takes a day's work to simply catalogue them. Chief among them, of course, is the abandonment of the new road project, the defeat of which, no doubt, was the main purpose of the Morgan syndicate in acquiring the property.

Next in importance is the complete subjugation of the remaining individual operators. The fact that they were in the revolt against the big carrying companies and that the overthrow of the revolt forced the big companies to such immense expenditures will, it can be assumed, make the big companies anything but kindly disposed to them. The chances are that the individual operators will close their holdings to the first good bidder among the big companies, and that they will not have to wait long to receive a bid is attested by the fact that the big carriers, just now, are falling over one another in their efforts to secure coal properties. It is stated of reliable authority that there is scarcely an individual operator between Wilkes-Barre and Carbonate who has not been asked within this last few months to give an option on his colliery.

The Pennsylvania Coal company which have 140,000,000 tons of marketable coal still unmined. This is doubted in some circles, but no one denies but that it easily has at least 100,000,000 tons. Allowing even \$1 profit on the ton, it can be seen that the stock of the company is not a bad bargain at \$30,000,000.

What to Buy for Your Brother. A pair of Mahon's Xmas slippers. 508 Lackawanna avenue. Open evenings.

Presidential Nominations. By Exclusive Wire From The Associated Press Washington, Dec. 13.—The president today sent the following nominations to the senate: Judson C. Clements, of Georgia, to be an interstate commerce commissioner—a reappointment. John W. Yerkes, of Kentucky, to be commissioner of internal revenue. (The nomination of Mr. Yerkes to be collector of internal revenue for the Eighth district of Kentucky withdrawn.)

Fancy Box Stationery, Reynolds Bros.

The Sultan



Is again going to be persuaded to transact a little business. Can't we persuade you to invest in the best

WINES AND LIQUORS

It's good advice and you may profit thereby.

CASEY BROTHERS, Wholesale Liquor Dealers, 216 Lackawanna Ave.

CALENDARS of every description coming from Boston to San Francisco, Indian Effects, Chinese and California Scenes, Poster Calendars made in your city, Box Papers, Burnt Leather Goods, etc., etc., Silver Novelties, Gold Pens and Pen Holders, Waterman Fountain Pens, Seals, Sealing Wax Boxes, Purse, Bill Books, Portfolios, Stationery Sets, Desk Pads, Pen Wipers, Shaving Pens, Inkstands, Prayer Books, Bibles, Thos. a Kempis, Pipe Racks for Dens. New numbers of Crane's and Hurd's Papers. Orders taken for Dies and Card Plates all this week will be in time for Christmas. We, as usual, offer the largest, richest and most exclusive lines for your selection.

Suggestions for Xmas Gifts

With double the usual force in our studio, we are prepared to make photos for Xmas until December 21. No matter what the weather may be, you can be sure of them. The Griffin Art Co.

R. E. PRENDERGAST

207 Washington Avenue Scranton, Pa.

Xmas Gifts...

Useful gifts are the ones appreciated most. Our stock comprises hundreds of useful articles appropriate for holiday gifts.

Silk Umbrellas, Mufflers, Ties, Gloves, Dressing Cases, Caps, Sweaters, Etc.

Our Stores Will Be Open Evenings from Now Until Christmas, Beginning Tonight.

CONRAD'S 305 Lackawanna Avenue

Carpet Facts

This stock is absolutely new—not a yard of it but what is absolutely the best value procurable at the price asked. We want YOU personally to see this stock. If you're a bit hard to please come and see our ideas of beauty.

DRAPERIES, RUGS, WINDOW SHADES

P. McCrea & Co 427 Lackawanna Ave.

Children's Toy Furniture

In your hurry and bustle of Christmas shopping, the children are not to be forgotten. We know you have thought of toys—but now honor bright, don't you get tired, year after year, buying those useless, poorly constructed tin or wooden toys, which are thrown away or broken in a week. How much more suitable our kind would be. Did we say, toy furniture—that's hardly the proper name for it. It is real furniture, made in real furniture factories and sold at real low prices. It is made right and will give the children many days of honest enjoyment. The stock is complete and includes Bureaus, Dressers, Refrigerators, Tables, Bookcases and dainty Couches that will delight any little girl. As an inducement for your coming, we offer a Child's Morris chair at 85c.

OPEN EVENINGS UNTIL CHRISTMAS.

Credit You? Certainly

THE ECONOMY

221-223-225-227 Wyoming Ave.

Bon Bons and Chocolates

The finest confections made we display today. Fresh receipts daily. Two specialties this Christmas: Fancy Bon Bons and Chocolates 35c; worth 50c. Finest Bon Bons and Chocolates and glace fruits 50c; worth 80c. Pure Candy 10c to 15c per lb. Old fashioned chocolates 25c lb. Sunday Schools supplied at lowest wholesale prices.

E. G. Coursen Wholesale and Retail.

Words to the Wise

Shrewd merchants buy early—they get their pick. Why not follow the same plan.

FINE NECKWEAR. Never before has our store shown such a complete assortment of fine Holiday Neckwear, in all of the newest effects in coloring combinations.

\$1.00, \$1.50, \$2.00, \$2.50. 50c Neckwear: More variety than ever before and every pattern a novelty not to be seen elsewhere.

Clarke Bros

Filling for Sofa Pillows. The problem in making these home-decorators has been: "What shall I fill them with?" Everything from excelsior to hair has its objections.

Elastic Felt. Has overcome them all. For pillows it is ideal on account of extreme lightness, cleanliness, elasticity and very low price.

Scranton Bedding Co. Cor. Lacka. and Adams Ave.