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BILLIOUSNESS ticle in your paper of the 8th inst., referring to House bill No. 207, which does very tions in introducing the same; and at the

re on one side more than another, they ar on the side of the borrower. I re-

For sale by all Druggists, or sent by mail on receip

ous nature, deriving its curative properties from a combination of the BEST MEDI-CINES which medical skill and long experience in the treatment of diseases has

Those who have morigaged their real es-tate from any cause, are especially op-pressed at this time, because the value of

pressed at this time, because the value of their property is depreciated, and the value of its products as well. It is of great importance to them that they should be able to carry their loans at the lowest possible rate of interest. Where is the money to come from, for their relief, as matters mow stand? Not from the banks. It is not their business to loan money on mortgages. They cannot sadely do so. The present insolvency of a multitude of Banking and Saving Institutions is owing to the fact that they have permitted the money of their depositors to flow into money of their depositors to flow into mortgages on real

money of their depositors to flow into mortgages on real estate, on which they were unable to realize when the hour of danger came. Even if banks could safely loan the funds of their depositors on mortgages, they could not do it at a rate which would meet the wants of the class to which I have referred. Their expenses, their taxes and their risks in commercial paper, discounted on personal security only, in most cases, are such that it would be impossible for them to afford the relief which is desired. Where then is the money to come from? I answer, mainly from funds in the control of administrators, trustees, guardians, insurance companies and individuals of means, who, do not wisk to take the risks and cares of discounting commercial paper, or of investments which require constant personal supervision. Such persons usually prefer long isans to short ones (just the kind farmers generally want) and with them safety, and security are more important consideration. As things now stand, are they likely to loan at 6 per cent on mortgages, or other property, or if not loaned, are subject to state, county, municipal and district taxation. The aggregate of this taxation in conties ranges from one to two per cent, and will probably average one and one-half per cent throughout the State. This would leave the lender, on an average, but 4 per cent for the use of his money. Will he accept it? In a great majority of cases he will not, and because he can do befur. Ohio permits contracts to be made for the use of money at 8 per cent. Pennsylvania permits corporations to sell their bonds, below par, and borrowers on mortgage are allowed to sell their bonds. I need not occupy, is the United States Government with its 4 per cent bonds. I need not occupy, is the United States Government with its 4 per cent bonds. I need not occupy. GRAY'S SPECIFIC MEDICINE.

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The most important competitor, however, is the United States Government with its Will cure Diseases of the Kidneya, Gravel, Gleet, and all Utnary Diseases. Nervous Debility, Loss of Manall Utnary Diseases, Nervous Debility, Loss of Manall Control of the Control of th

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poor;

exemption practically work in favor of the borrower? Will it not place both lender and borrower in a strictly lawful relation to each other? My strong conviction is that it will bring to the relief of the debtor classes, a class of money lenders, who will not incur the odium which now rests upon those, who under existing laws, will not lend money, unless they get a rate, which will more than cover the risks and contingencies, to which such loans are subject.

Selfa Moore, det Al, its of Rocks county, West Virginia.

Stella Moore et al.

In Chancery. In the Circuit Court of Brooks county, West Virginia.

Pursuant to a deepen determined in the above smittled the county and the proposition of the provided on deposit.

Pursuant to a deepen determined in the above smittled the county and the provided on deposit.

subject.

An important advantage to the people, which will be secured by the proposed exemption, if adopted, is that it will place upon the Assessor's list, a record of the thousands of mortgages now in existence in this State. No one, I presume, will assert that such provision will be in the interest of purpose. interest of usurious money-lenders, or that it will be prejudicial to the revenues of the

It may be objected that the exemption It may be objected that the exemption proposed is unconstitutional. If it be conceded that taxing the property and the mortgage on it is double taxation, the objection is not sustained. But if it were unconstitutional, I submit that it is no more so than the exemptions now made in favor of the farmer, the manufacturer, and others by releasing them from taxation on one year's products produced or manufactured within the year. Such exemptions, although admitted to be unconstitutional, are enacted on considerations of general expediency. Is the measure proposed not sustained by equally strong a considerations?

I will say in conclusion, that the amend-

tions in introducing the same; and at the same time, in my humble judgment, misapprehends not only its purpose, but also its practical operation, in case it should become a law. I regret that you did not have an opportunity to examine the bill, before your article was written. I enclose a printed copy of same, which I hope you will publish with this letter, not only as an act of justice to myšelf, but in order that your readers may have an opportunity to correct any erroneous impressions, in regard to the measure, which your article may have given them.

I do not hold any bank stock, never did, and I have no interest in any banking oncern. I have been a bofrower during my entire business life, and if my interests are ononeside more than another, they are on the side of the horrower than another, they are I will say in conclusion, that the amend-

are on one side more than another, they are on the side of the borrower. I recognize the necessity of a low rate of interest for all legitimate business, and especially for those who are engaged in a gricultural pursuits. The purpose of the measure, which I introduced, was in a practical way to secure to such borrowers the relief which under existing conditions cannot be had from any other source.

It is proper to say that the measure is not now in the shape of a bill, as originally intended, but as an amendment to a Senate bill, relating to assessments. You will notice that it provides that all mort gages and deeds of trust shall be exempt from taxation, when properly listed on the assessor's books, and when the interest thereon does not exceed the legal rate.

I will not dispute the theory of your proposition, that the proper course would be to exempt the land of the debtor from taxation to the amount of the mortgage therein. Your argument assumes that taxing the property, and also the mortgage, is double taxation. Such is the theory held in California, and perhaps in some other States, whereon this theory, mortgages, but not the property mortgage, are exempt from taxation. Such is the theory held in California, and perhaps in some other States, whereon this theory mortgages, but not the property mortgage, are exempt from taxation. Such is the theory held in California, and perhaps in some other States, whereon this theory mortgages, but not the property mortgage, are exempt from taxation. Such is the theory held in California, and perhaps in some other States, whereon this theory mortgages, but not the property seed seemption to be applied to the property itself as urged by distinguished writters upon political economy, is the temptation it would present to the placing of fetitious liens upon property as screens, against taxation. Further practical difficulties in the way of such exemptions, are forcibly shown in an article on "Framing of Tax Laws," written by the Gistinguished Thomas M. Cooley, and publishe senger trains will be running. The Direct

view, of June and July, 1878. Assuming that the exemption of the property itself from taxation is impracticable, but one mode of reliaf remains, namely: To exempt the mortgage itself. Such is the practice in California, as I am informed, and the proposition is seriously and favorably discussed in some of the New England States and elsewhere, by some of the best writers on taxation and finance in the country. The question which now concerns us, however, is whether this exemption upon the conditions, defined in the amendment, will benefit the debtor. If it will not, I do not want it. Let us inquire into its probable results,

The complaints in regard to usury, come rainly from those in agricultural districts. Those who have mortgaged their real estate from the serious proposition of the deviated plateaus of the Texas, Kansas, Nebraska and Dakota has been inumense the past year; the borders of the dry plains are already reached; the narrow valleys and elevated plateaus of the Rockey Mountain system sought out, and the wheat lands of Washington Territory are already filling with emigrants, who realize the fact that the nominal prices of these fertile soils represent scarcely the annual interest upon their scarcely the annual interest upon their future value. Every Western State has had lands sold at a dollar an acre, and again within the lifetime of the purchaser for \$20, 50, and even \$100.

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cause, at a Special Term of the said Circuit Court
hold on the 27th day of January, 1879, the undersigned, Special Countinioner, will sell at public neaglood, Special Countinioner, will sell at public neadoubt of Brooks, on TUESDAY, the 25th day of February, 1879.

the real estate mentioned and described in the bil and proveedings in said cause, or a sufficient amount berned to pay the debts of said decedent a directed by said decree. Baid real estate constate of a farm, trace of land adjoining the town of Wailsburg, in said county, containing one bundred and seventy-seven acress of land, more or less, which will be node as EXCHANGE BANK. J. N. VANCE, Prest. SAM'L LAUGHLEN, V. P.

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