

THE TAX PROBLEM.

Difficulty of Devising Laws to Suit Everybody.

Tax Reformers Make Converts.

Representative Buffalo Business Men Interested.

A Worker in Buffalo.

The idea seems to be gaining ground that the defects and inequalities that exist in the present tax laws of the state of New York are matter of serious import. The operation of a law providing for the taxation of corporations has driven many New York manufacturers out of the state, some of which have transferred their business to the state of New Jersey. Many of the more recent New York corporations have incorporated under the more friendly laws of Pennsylvania, Virginia, West Virginia and other states. Under a resolution of the last legislature Senators McClelland, Ahearn and Croggshall and Assemblymen Quigley, Guenther, Cassin, Stranahan and Gifford were appointed a commission to examine into the present tax laws and report to the next legislature either proposed new laws or modifications of existing statutes to equalize the burdens of taxation.

Under the laws of 1892, Hon. J. Newton Fiero, president of the state bar association, and Prof. Charles A. Collin, of Cornell university law school were appointed counsel to investigate the tax laws of this and other states and report to the next legislature with recommendations for the improvement of the tax laws. They have been busily engaged in their work during the vacation season. The commission will meet as soon as election is over and propositions for the remedy of existing tax laws will be submitted. The commission will give hearings on various propositions before drafting the bills. All this is the result of the work of the New York Tax Reform association.

It may appear somewhat strange that Mr. George, the famous writer and advocate of a single tax on land values, has received and accepted an invitation from the National Real Estate association, to deliver an address before the second congress of that body in Music Hall, October 5. Mr. George will certainly run counter to ideas which can not be expected to give way upon one assault.

Few people have time or opportunity to keep track of the "tax reform" bills that are introduced in the legislature at each session. At the last session the "Compromise Listing Bill"—Assembly bill No. 56—which was designed to make the taxation of personal property effective, was introduced by a country member. The provisions of this bill at once aroused a storm of indignation, and the New York Tax Reform association combated it. The Brooklyn Review and Record of February 13, 1893, and other prominent papers published leading editorials denouncing the bill as inquisitorial and promotive of perjury.

The Compromise Listing bill failed of passage, but the New York Tax Reform association expects that another attempt will be made to pass that or a similar measure, and is prepared to fight such attempts. The officers of the association are: Bolton Hall, secretary; and John Claff, the great dry goods merchant, treasurer. The secretary's office is at No. 111 Broadway. In the list of about thirty names of well-known individuals and firms that are supporters of the association, among many others, are found Cooper, Hewitt & Co., Dood, Mead & Co., F. B. Thurber, George A. Scott, formerly president of the real estate exchange, George R. Read, now president of the real estate exchange, R. H. L. Townsend, Spencer Aldrich, Henry A. Hurst, Henry E. Howland, Smith Ely, William Steinway, Thomas G. Shearman and Hugh N. Camp. The platform of the association is well known: literature will be sent to those applying to the secretary.

The association is not content with fighting what it deems bad legislation when it comes up, but is busily engaged in the interior counties of the state. It is making proselytes to its faith and setting farmers and business men thinking over the proper solution of the question of just and equitable taxation. The association has published a book, "Who Pays Your Taxes?" by David A. Wells, George H. Andrews, Thomas G. Shearman, Julien T. Davies, Bolton Hall and others. Opposite the title page is a cut representing several men engaged in boring into the limbs of a maple tree and hanging buckets to catch the sap therefrom, although the trunk of the tree has been tapped near the ground. The sap obtained from the tree is "revenue." The trunk is "real estate." The limbs are called "wages," "pills," "personal property," "incomes," "mortgages," "business capital," and two particularly large branches are "production" and "manufactures."

Ernest J. Foord, a representative of the Association, has been at work among Buffalo business men, with considerable success, since the adjournment of the legislature. Representative business men and firms, wholesale and retail merchants, bankers and manufacturers of the city have signed their names to the membership roll and declaration of principles of the order, including Barnes, Heenerer & Co., How-

ard iron works, the late F. H. Root, the late William Hall of the Bell Telephone Co., F. S. Hubbard & Co., C. F. Dunbar and others. Mr. Foord said yesterday concerning the association and its work:

"The membership is extending to all parts of the state, and similar, though independent, associations are organizing in Baltimore, Maryland, Scranton, Pa.; Portland, Ore.; Toronto, Canada, and other cities. In the winters lectures are given to New York farmers to get the idea of taxing personal property out of their heads. It is only the farmer's lack of information that causes him to urge the taxation of personal property. The association is an organization of business men who want to see the taxes collected in a business manner. It exists for the purpose of combating bad tax legislation and working in the interest of good legislation.

"Will a bill be introduced for the taxation of real estate only? Mr. Foord was asked.

"We want to educate the people," he answered, "and then leave the introduction of any bill for taxation to their good sense. We want to forestall bad legislation. It is easier and better to do this than to bring about the repeal of a bad law. Many people have not given much thought to the subject of taxation. They say if the tax were on real estate only, some would totally escape bearing their just share of the burden. As a matter of fact, everybody has to use real estate, and when a tenant pays his rent he is necessarily paying his proportion of tax, which has been added to the rent by the landowner, who has paid his tax.

"In regard to the relationship of taxation to personalty and real estate, respectively, the reflection of the value that the public, or population, gives to real estate is clear. For instance, we will say a merchant has a barrel of flour for sale, for say \$3, which represents personalty, and another has a piece of real estate for sale. Now, if to-morrow the population of Buffalo were increased 300,000, or just double the present figure, the man who held the real estate could sell his property for about double, or more than double, its former value, but the merchant with the barrel of flour could not for that reason sell his product for a nickel more than before. This shows a distinct reflection of value that the population, or the public, gives to real estate, and if it thus confers so large a proportion of value, it most certainly, in order to square the account, should pay back to the public that has conferred the value something in return.

"The reason for this difference is that the supply of personal property can be increased indefinitely as the demand increases, while the increased facilities afforded by improvements in the arts of production and the growth and concentration of population tend to reduce the cost of production. But as real estate must be partly land, the supply is nearly fixed, and an increased demand means, of course, increased value."

"How are funds secured to keep the association in existence?"

"In Buffalo and New York some of the members are very wealthy men, and they give according to their means."

Mr. Foord spoke of the evil effects of the New York corporation tax laws, and the personality law in Ohio, which, according to the business men of Cincinnati, has driven much capital and business out of the state to be invested elsewhere. Michigan also has a law that makes it almost impossible to borrow money in Detroit. California has a law that has caused a great deal of dodging and led to the collection of some of the most absurd census certificates ever heard of.

The association is circulating petitions, to which many responses are being received. It is as follows:

A BUSINESS LAW.

The undersigned respectfully request their representatives to vote for a law in accordance with the following principles:

1. This county should bear its fair burden of the taxes, and should collect them whichever way it thinks best.
2. Stocks of merchandise, household furniture, money owing or used in business, should not be taxed, because honesty, trade and home-making should be encouraged, not discouraged.
3. The consumers pay the taxes, and every one should know how much he has to pay and what he pays for.
4. Taxes should be mostly on real estate, because these taxes can not be dodged and are least hard on the industrious.

Name.....
Number and street.....
City or town.....

If you are interested in taxation, change any part of this which you do not agree with, sign and mail to the office of the secretary of the New York Tax Reform association, No. 111 Broadway, New York.

Charles F. Dunbar, who is one of the members of the association, recently said:

"Business men as a rule have not the time or inclination to watch all the various measures presented before the legislature at Albany for passage, and if they should go down there individually to fight bad laws they probably wouldn't know what to do. The Tax Reform association does this work for them."—Buffalo Courier.

"I know, Marie," he said, "I think every child shows in some way in what calling it is most likely to succeed in after years. Do you think so?" "Then we'd better make a real estate man of our Willie. I can't keep him out of the dirt."

"This new watch of mine is a regular yachtman's timepiece," said Blake to Adams yesterday. "How is that?" asked Adams. "Oh, just because there is always a difference between the elapsed and corrected time."—Newark Call.

"This must be a fine stream for trout," said a pedestrian to a man who was fishing. "I think so, too," said the angler, "for I have been fishing here for an hour and can't get one to leave it."—Boston Commercial Bulletin.

FIRESIDE FRAGMENTS.

—Flannel Cakes.—Two eggs beaten light, one pint of milk, salt to taste, two teaspoonfuls of yeast-powder and flour enough for a batter. Serve hot in round cakes with maple syrup.—Old Homestead.

—Honey Croquettes.—Soften a cupful of cold, boiled hominy, fine-grained, with a cupful of sweet milk and a well-beaten egg. Mix thoroughly and add a teaspoonful of white sugar, with pepper, salt and butter. Form into croquettes, dip in beaten egg and cracker crumbs, and fry in hot lard.—Housekeeper.

—A nice way to cook young chickens.—Dress and joint them as usual; place in a dripping-pan and just cover with sweet cream; season with salt, pepper, and a little butter; now set in the oven to cook, and by the time the cream is almost cooked away the chicken will be done. They are just splendid done in this way.—Old Homestead.

—Yeast Corn Cake.—Pour three cups of boiling milk over two cups of cornmeal; beat thoroughly, and add a teaspoonful of salt, one tablespoonful of sugar, two of butter. Mix well. Let this cool and add two tablespoonfuls of liquid yeast and one well-beaten egg. Let this rise five hours before pouring into a well-greased baking pan, pouring about one and a half or two inches thick. Raise a half hour before baking.—Bake forty minutes.—Detroit Free Press.

—In cleaning a badly soiled carpet great precaution should be used. Brussels tapestries, Wiltons or velvet carpets may be cleaned with ox gall, one pint to a pail of water. Use an ordinary scrubbing brush, and afterward the carpet should be vigorously rubbed with a coarse cloth; fresh water should be applied. A small portion of the carpet done each day during hot and sultry weather would keep it greatly refreshed in colorings, as well as sweet and clean.—N. Y. Recorder.

—Saratoga Biscuit.—Heat a pint of new milk over the fire, and when hot enough to melt butter, remove, add butter the size of a walnut, three beaten eggs, three tablespoonfuls of good yeast, a little salt, and flour enough to make a soft dough. Let them rise in a warm place for two or three hours. Make up into small biscuit or bun-shaped cakes, lay close together on a well-buttered tin, and bake for fifteen minutes in a quick oven.—Farm, Field and Fireside.

—Fried Chicken With Oysters.—Clean and cut a young chicken at the joints into pieces for serving. Dredge with salt, pepper and flour, and fry them brown in butter or chicken fat. Make a cream sauce, with one heaping tablespoon of flour mixed with one tablespoon of hot butter, add gradually one cup of hot cream or milk; season with salt, pepper and lemon juice. Cook one pint of oysters in one tablespoon of butter till plump. Pour them over the chicken, and pour the sauce over the whole.—Boston Budget.

—Peach Pudding.—Drain the liquor from a quart of canned peaches into a quart cup, and fill the cup with new milk. Stir into this the beaten yolks of five eggs, and one cup of sugar; boil the mixture and stir in three tablespoonfuls of corn starch dissolved in a little cold milk; when it boils well pour into an earthen pudding dish and bake half an hour. Place a thick layer of canned peaches over the top, cover with a meringue of the whites of two eggs beaten to a froth with two tablespoonfuls of white sugar; return to the oven and brown.—Farm and Fireside.

BONNETS AND GLOVES.

Should the Hostess Wear Either in Her Own Drawing Room.

To wear gloves while assisting at a tea-table seems out of place, and in the matter of retaining them while illustrating in the afternoon I can best illustrate the opinion of authority by an actual occurrence of very recent date. An English countess, who was visiting a friend in America, came down into the drawing room, at an hour fixed for an afternoon reception to be given in her honor, attired in a high dark silk gown, wearing few ornaments and no gloves. When her eye lit upon her hostess and one or two other women awaiting the arrival of guests, all carefully gloved, her countenance became a blank. "Bless me!" she said, "might I ring for my maid, please? I remember now that they told me at home I'd be thought quite shocking in America if I didn't sit all day long with my gloves buttoned." The same lady sat after a dinner, at which a few friends had been invited to meet her, knitting some soft woolen affair under the lamp, while the American princesses around her resumed their long sued gloves and posed like fashion-plate until their carriages were announced.

To wear gloves while playing cards seems an unnecessary affectation of elegance. At a standing supper there is more excuse for them, as it is difficult to find time or place to remove them in the crush of a modern supper room, where it is expected that one will, as soon as possible, give place to the next to come in.

Bonnets and hats are worn sometimes in the house by hostesses, when giving a lawn party or any country fête, who expect to mingle with their guests out of doors, after receiving them within. But there is neither reason nor apology for the freakish fashion adopted recently by the hostess of a woman's luncheon in town, who elected to wear her bonnet in her own drawing room. Nor does excuse present itself any more readily for the lack of taste in the woman who arrives in street costume and bonnet at an evening of readings, lecture or debate for whatever purpose in a private house. To omit the bonnet is a slight concession to conventionality that is little to accord to the giver of the drawing room, whether tickets to enter it be sold for charity, or cards are sent out in compliment. At evening concerts, art exhibitions, loan collections, as theaters, the American custom of wearing bonnets has not yet given way to the indisputably prettier foreign one of omitting them.—Ladies' Home Journal.

—Mrs. McDoune says she can never trust her husband out of sight unless she is with him.—Boston Transcript.

POETICAL EFFUSIONS.

At the Old Piano
Discordant are thy tones, old friend,
And little'st left of thee to please;
But as I, sadly dreaming, bend
Above thy faded yellow keys
I love thee so, I love thee so
For the fingers thrill you used to know
In the golden days of long ago.

Old friend, I softly hum to thee
An old, sweet, memory haunting strain
Does this long silent melody
Bring back to thee her voice again?
I love thee so, I love thee so
For the angel voice you used to know
In the happy days of long ago.

The shadowy creep from key to key
And silence fills the fading light;
So silence soon must come to me.
Ah, well, good night, old friend, good night
I love thee so, I love thee so
For the perfect love we used to know
In the memory days of long ago.
—Charles Donald Mackay, in Dramatic Mirror.

The Tricks of Fate.
He who looks but for pleasure
Within life's hidden bow,
May make his youth's bright treasure
And often lose the whole:

But he who looks for sorrow
And fears and dreads it not,
May find a bright to-morrow
Without a gloomy spot.
—Harry Romine, in N. E. Magazine.

A Desolate Morning.
There are few natural beauties that are alight
To the chill quiet of a winter morn
In rural by-ways, leafless, white and lorn.
For Fate hath fled, whose early wont hath been
The dawn with minstrelsy to usher in.
Ay, fled away, and all his pipes forsworn.
Neglected he, of every sweetening shorn.
Mute vassals of a cold, stern discipline.

Ah! it is vain to strain thine ear, to listen
For plash or rill; 'tis still, all very still.
And later storms have here and yonder raised
Above the dead, high spots of mould and
gliscin.

But render back no echo of the rill,
And tell no story of the bird that prated
—Frank W. Hunt, in Chautauquan.

Life's Mirror.
Swept by the winter's fiercest storm, the winter
wind and rain,
The angry ocean howls with rage and shakes
his tawny mane,
And leaps against the heaving rocks with con-
cavey insuance.

Leaps and falls back on ragged reefs that good
him on again
To burrow in the creeling sands that his wild
course restrains.

Beneath the silent summer stars is sleeping
peacefully,
No longer beast, a beauty now, the same old
king, the sea,
Touched by the full moon's yellow light with
radiant majesty,
He murmurs gently in his dreams, if ocean
dreams there be.

Repentance for his former moods of rage and
cruelty.
What mystery of life and death the ocean's
What changing passions, changing hearts are
taught by changing tide!
The sea engulfs, the sea at peace, to one who's
at its side,
Is but a mirror of man's mind, a mirror vast
and wide,
To show how small is earthly life in which our
souls reside.
—Philadelphia Times.

The Most Pleasant Way
Of preventing the gripe, colds, headaches,
and fevers is to use the liquid laxative rem-
edy, Syrup of Figs, whenever the system
needs a gentle, yet effective cleansing. To
be benefited one must get the true remedy
manufactured by the California Fig Syrup
Co. only. For sale by all druggists in 50c.
and 1 bottle.

LITTLE TOMMY—"What is that man cutting
the trees for, papa?" Tommy's Papa—"He
is pruning them, my boy." Little
Tommy—"How soon will the prunes be
ripe?"—Philadelphia Record.

"I HAVE been occasionally troubled with
Coughs, and in each case have used Brown's
Bronchial Troches, which have never failed,
and I must say they are second to none in
the world."—Fritz A. May, Cashier, St. Paul,
Minn.

"HOW ABOUT the rent of this house of
yours, Jones? Doesn't the landlord ask a
good deal for it?" Jones—"Yes; he often
asks five and six times a month for it."

The same wind that ruins the chaff cleans
the wheat.—Rams' Horn.

We eat too much and take too little out-
door exercise. This is the fault of our mod-
ern civilization. It is claimed that Garfield
Tea, a simple herb remedy, helps Nature to
overcome these abuses.

There is nothing more pretentious than
the small I.—Galveston News.

HOW MY THROAT HURTS! Why don't you
use Hale's Honey of Horehound and Tar?
Pike's Toothache Drops Cure in one minute.

YOU SO man, make a note of this: Grass
widows are not green.—Texas Siftings.

BRECHAM'S PILLS cost only 25 cents a box.
They are proverbially known throughout
the world to be "worth a guinea a box."

The flounder is a fish that requires plenty
of seasoning, and even then is fat.—
Philadelphia Record.

33 per cent. difference. Royal Baking Powder Strongest, Purest, Most Economical.

As to whether any of the baking powders are equal to the "Royal," the official tests clearly determine. When samples of various baking powders were purchased from the grocers, and analyzed by the United States Government Chemists and the Chemists of State and City Boards of Health, the reports revealed the fact that the "Royal" contained from 28 per cent. to 60 per cent. more leavening strength than the others, and also that it was more perfectly combined, absolutely pure, and altogether wholesome.

As most of these powders are sold to consumers at the same price as the "Royal," by the use of the Royal Baking Powder there is an average saving of over one third, besides the advantage of assured purity and wholesomeness of food, and of bread, biscuit and cake made perfectly light, sweet, and palatable.

The official reports also reveal the presence, in other powders, of alum, lime or sulphuric acid, by which their use is made a matter of grave danger to the consumer.

Whenever a baking powder is sold at a lower price than the "Royal," or with a gift, it is a certain indication that it is made from alum, and is to be avoided under all circumstances.



—Says President Harrison: "The American home is the one thing we can not afford to lose out of the American life; the American home, where the father abides in the respect and the mother in the deep love of the children that sit about the fireside; where all that makes us good is taught, and the first rudiments of obedience to law, of orderly relations one to another, are put into the young minds. That which distinguishes us from other nations, whose political experience and history have been full of strife and discord, is the American home, where one wife sits in single, uncorrupted glory."

—Little Dick—"Mamma, may I go over to Johnnie Black's to play?" Mamma—"Why do you spend all your time at Johnnie Black's?" Little Dick—"His mamma hasn't any new carpets."

—The Bride—"Kiss me again, dear." The Groom—"But, Madge, I have done nothing but kiss you for the last three hours." The Bride (bursting into tears)—"Traitor! you have another!"

—Browned Potatoes: Select small potatoes, wash them well, put into boiling water, cook carefully until you can pierce them with a fork. They must be done, but not soft. Drain off all the water, stand the kettle over the fire until they dry well. Then remove the skin, and just before serving-time plunge them in smoking-hot fat until a golden brown. Dust with salt, and serve with finely-chopped parsley sprinkled over.—Boston Budget.

SOMETHING TO REMEMBER,
if you're a weak or ailing woman:
—that there's only one medicine so sure to help you that it can be guaranteed. It's Dr. Pierce's Favorite Prescription. In building up overworked, feeble, delicate women, or in any "female complaint" or weakness, if it ever fails to benefit or cure, you have your money back. It's an invigorating, restorative tonic, a soothing and strengthening nerve, and a safe and certain remedy for woman's ills and ailments. It regulates and promotes all the proper functions, improves digestion, enriches the blood, dispels aches and pains, brings refreshing sleep, and restores health and strength.

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"August Flower"
Miss C. G. McCLAVE, School-teacher, 753 Park Place, Elmira, N. Y. "This Spring while away from home teaching my first term in a country school I was perfectly wretched with that human agony called dyspepsia. After dieting for two weeks and getting no better, a friend wrote me, suggesting that I take August Flower. The very next day I purchased a bottle. I am delighted to say that August Flower helped me so that I have quite recovered from my indisposition."

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