\$1.00 PER ANNUM.

One Square, one inch, one week ... \$ 1 00 One Square, one inch, one month. 3 00 One Square, one inch, 3 months..... 5 00 One Square, one inch, one year 10 60 Two Squares, one year...... 15 00 Quarter Column, one year 30 00

RATES OF ADVERTISING:

Half Column, one year 50 00 One Column, one year 100 00 Legal advertisements ten cents per line each insertion.

We do fine Job Printing of every description at reasonable rates, but it's cash

BOROUGH OFFICERS.

Burgess .- S. D. Irwin, Justices of the Peace-C. A. Randali, D. Councilmen, -J. W. Landers, J. T. Dale, B. Robinson, Wm. Smearbaugh, J. Hopkins, G. F. Watson, J. D.

Davis.

Constable—L. L. Zuver.

Collector—W. H. Hood.

School Directors—W. C. Imel, J. R.

Clark, S. M. Henry, Q. Jamieson, D. H.

FOREST COUNTY OFFICERS.

Member of Congress—W. J. Hulings. Member of Senate—J. K. P. Hall. Assembly—A. R. Meching. President Judge—W. D. Hinckley. Associate Judges—Samuel Aul, Joseph M. Morgan.
Prothonotary, Register & Recorder, &c.

Prothonotary, Register & Recorder, &c.

—S. R. Maxwell.
Sheriff—Wm. H. Hood.
Treasurer—W. H. Brazee.
Commissioners—Wm. H. Harrison, J.
C. Scowden, H. H. McClellan.
District Attorney—M. A. Carringer.
Jury Commissioners—J. B. Eden, A. M.

Coroner - Dr. M. C. Kerr.
County Auditors - George H. Warden,
A. C. Gregg and S. V. Shields,
C. Gregg and S. V. Shields, County Surveyor-Roy S. Braden. County Superintendent-J. O. Carson.

Regular Terms of Court. Fourth Monday of February. Third Monday of May. Fourth Monday of September. Third Monday of November. Regular Meetings of County Commis-ioners 1st and 3d Tuesdays of month.

Presbyterian Sabbath School at 9:45 a. m.; M. E. Sabbath School at 10:00 a. m. Preaching in M. E. Church every Sabbath evening by Rev. W. S. Burton.
Preaching in the F. M. Church every

Preaching in the F. M. Church every Sabbath evening at the usual hour. Rev. G. A. Garrett, Pastor.

Preaching in the Presbyterian church every Sabbath at 11:00 a. m. and 7:30 p. m. Rev. H. A. Bailey, Pastor.

The regular meetings of the W. C. T. U. are held at the headquarters on the second and fourth Tuesdays of each menth.

BUSINESS DIRECTORY.

TI' NESTA LODGE, No. 369, L.O.O.F. Meets every Tuesday evening, in Odd Fellows' Hall, Partridge building. CAPT. GEORGE STOW POST, No. 274 G. A. R. Meets 1st Tuesday after-noon of each month at 3 o'clock.

CAPT. GEORGE STOW CORPS, No. Wednesday evening of each month.

T. F. RITCHEY, ATTORNEY-AT-LAW, Tionesta, Pa.

M. A. CARRINGER,
Office over Forest County National
Bank Building, TIONESTA, PA.

CURTIS M. SHAWKEY,
ATTORNEY-AT-LAW,
Warren, Pa.

Practice in Forest Co. A C BROWN, ATTORNEY-AT-LAW Office in Arner Building, Cor. Elm and Bridge Sts., Tionesta, Pa.

FRANK S. HUNTER, D. D. S. Rooms over Citizens Nat. Bank, TIONESTA, PA.

DR. F. J. BOVARD, Physician & Surgeon, TIONESTA, PA. Eyes Tested and Glasses Fitted.

DR. J. B. SIGGINS,

Physician and Surgeon, OIL CITY, PA.

HOTEL WEAVER,
S. E. PIERCE, Proprietor.
Modern and up-to-date in all its appointments. Every convenience and comfort provided for the traveling public.

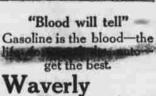
CENTRAL HOUSE, R. A. FULTON, Proprietor. Tionseia, Pa. This is the most centrality located hotel in the place, and has all the modern improvements. No pains will be spared to make it a pleasant stopping place for the traveling public.

DHIL. EMERT

FANCY BOOT & SHOEMAKER. Shop over R. L. Haslet's grocery store on Elm street. Is prepared to do all ginds of custom work from the finest to the coarsest and guarantees his work to give perfect satisfaction. Prompt atten-tion given to mending, and prices rea-

JAMES HASLET, GENERAL MERCHANT Furniture Dealer, -AND-

UNDERTAKER. TIONESTA, PENN



Gasolines Free-320 page book-all about oil.

Waverly Oil Works Co. Pittsburgh, Pa. LAMP OILS LUBRICANTS



IT PAYS TO ADVERTISE IN THIS PAPER

Chamberlain's Colic. Cholera and Diarrhoea Remedy. Never fails. Buy it now. It may save life.

VOL. XLVI. NO. 33.

TO THE CONSTITUTION SUBMIT-TED TO THE CITIZENS OF THIS COMMONWEALTH FOR THEIR AP-PROVAL OR REJECTION, BY THE GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYL VANIA, AND PUBLISHED BY OR-DER OF THE SECRETARY OF THE COMMONWEALTH, IN PURSU-ANCE OF ARTICLE XVIII OF THE CONSTITUTION.

Number One. JOINT RESOLUTION.

Proposing an amendment to article nine, section four, of the Constitu-tion of the Commonwealth of Pennsylvania, authorizing the State to issue bonds to the amount of fifty millions of dollars for the improve ment of the highways of the Commonwealth.

Section 1. Be it resolved by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, That the following amendment to the Constitution of the Commonwealth of Pennsylvania be, and the same is hereby, proposed, in acvcordance with the eigh-

teenth article thereof:-That section four of article nine, which reads as follows:

"Section 4. No debt shall be creat ed by or on behalf of the State, except to supply casual deficiencies of revenue, repel invasion, suppress insurrection, defend the State in war, or to pay existing debt; and the debt created to supply deficiency in revenue shall never exceed, in the aggregrate at any one time, one million of dollars," be amended so as to read as follows:

Section 4. No debt shall be created by or on behalf of the State, except to supply casual deficiencies or revenue, repel invasion, suppress insur-rection, defend the State in war, or to pay existing debt; and the debt created to supply deficiencies in revenue shall never exceed, in the aggregate at any one time, one million of dol-Provided, however, 'anat the General Assembly, irrespective of any debt, may authorize the State to issue bonds to the amount of fifty millions of dollars for the purpose of improving and rebuilding the highways of the Commonwealth

A true copy of Joint Resolution ROBERT MCAFEE,

Secretary of the Commonwealth.

Number Two. A JOINT RESOLUTION.

Proposing an amendment to section seven, article three of the Constitution of Pennsylvania, so as to permit special legislation regulating

Section 1. Be it resolved by the Senate and House of Representatives of the Commonwealth of Pennsylvania General Assembly met, That the following is proposed as an amendment to the Constitution of the Commonwealth of Pennsylvania, in accordance with the provisions of the eighteenth article thereof. Amendment to Article Three, Section Seven,

Section 2. Amend section seven. article three of the Constitution of Pennsylvania, which reads as fol-

"Section 7. The General Assembly shall not pass any local or special law authorizing the creation, extension, or impairing of liens:

Regulating the affairs of counties, cities, townships, wards, boroughs, or school districts: "Changing the names of persons or

"Changing the venue in civil or criminal cases: "Authorizing the laying out, open-

ing, altering, or maintaining roads, highways, streets or alleys: "Relating to ferries or bridges, or incorporating ferry or bridge compan-

ies, except for the erection of bridges crossing streams which form boundaries between this and any other State: "Vacating roads, town plats, streets

or alleys: "Relating to cemeteries, graveyards, or public grounds not of the State:

'Authorizing the adoption or legitimation of children: "Locating or changing county-seats,

erecting new counties, or changing county lines: "Incorporating cities, towns, or villages, or changing their charters:

For the opening and conducting of elections, or fixing or changing the place of voting: "Granting divorces:

"Erecting new townships or boroughs, changing township lines, borough limits, or school districts: "Creating offices, or prescribing the powers and duties of officers in counties, cities, boroughs, townships, election of school districts: "Changing the law of descent or

Regulating the practice or jurisdiction of, or changing the rules of evidence in, any judicial proceeding or inquiry before courts, aldermen, justices of the peace, sheriffs, commissioners, arbitrators, auditors, masters in chancers, or other tribunals, or providing or changing methods for the collection of debts, or the enforcing of judgments, or prescribing the effect of judicial sales of real estate:

"Regulating the fees, or extending the powers and duties of aldermen, justices of the peace, magistrates or constables:

"Regulating the management of public schools, the building or repairing of school houses and the raising of money for such purposes: "Fixing the rate of interest:

"Affecting the estates of minors or persons under disability, except after due notice to all parties in interest. to be recited in the special enactment: Remitting fines, penalties and for-

feitures, or refunding moneys legally paid into the treasury: "Exempting property from taxation:

"Regulating labor, trade, mining or manufacturing: "Creating corporations, or amending, renewing or extending the chart-

Granting to any corporation, asso-

PROPOSED AMENDMENTS clation or individual any special or to clusive privilege or immunity, or to any corporation, association or indiany corporation, association or indiany corporation, association or indiany corporation. vidual the right to lay down a railroad

"Nor shall the General Assembly indirectly enact such special or local law by the partial repeal of a general law; but laws repealing local or special acts may be passed:

"Nor shall any law be passed granting powers and privileges in any case where the granting of such powers and privileges shall have been provided for by general law, nor where the courts have jurisdiction to grant the same or give the relief asked for."so as to read as follows:-

Section 7. The General Assembly shall not pass any local or special law authorizing the creation, extension or impairing of liens:

Regulating the affairs of counties, cities, townships, wards, boroughs, or

Changing the names of persons of places: Changing the venue in civil or crim-Authorizing the laying out, opening,

altering, or maintaining roads, highways, streets or alleys: Relating to ferries or bridges, or incorporating ferry or bridge companies, except for the erection of bridges crossing streams which form boundaries between this and any other State: Vacating roads, town plats, streets

or alleys: Relating to cemeteries, graveyards, or public grounds not of the State: Authorizing the adoption, or legitimation of children:

Locating or changing county-seats, erecting new counties or changing county lines: Incorporating cities, towns or villages, by changing their charters:

For the opening and conducting of elections, or fixing or changing the place of voting. Granting divorces: Erecting new townships or bor-

oughs, changing township lines, borough limits or school districts: Creating offices, or prescribing the powers and duties of officers in counties, cities, boroughs, townships, election or school districts:

Changing the law of descent or suc-Regulating the practice or jurisdiction of, or changing the rules of evidence in, any judicial proceeding or inquiry before courts, aldermen, justices of the peace, sheriffs, commissioners, arbitrators, auditors, masters in chancery or other tribunals, or providing or changing methods for the collection of debts, or the enforcing of judgments, or prescribing the effect of judicial sales of real estate: Regulating the fees, or extending the powers and duties of aldermen,

justices of the peace, magistrates or Regulating the management of public schools, the building or repairing of school houses and the raising of

money for such purposes: Fixing the rate of interest: Affecting the estates of minors or persons under disability, except after due notice to all parties in interest, to be recited in the special enact

Remitting fines, penalties and forfeitures, or refunding moneys legally paid into the, treasury:

Exempting property from taxation: Regulating labor, trade, mining or manufacturing; but the legislature may regulate and fix the wages or salaries, the hours of work or labor, and make provision for the protection, welfare and safety of persons employed by the State, or by any county, city, borough, town, township, school district, fyillage, or other civil division of the State, or by any contractor or sub-contractor performing work, labor or service for the State, or for any county, city, borough, town, township, school district, village or other

civil division thereof: Creating corporations, or amending, renewing or extending the charters

thereof: Granting to any corporation, association, or individual any special or exclusive privilege or immunity, or to any corporation, association, or individual the right to lay down a rail-

road track: Nor shall the General Assembly indirectly enact such special or local law by the partial repeal of a general law but laws repealing local or special acts may be passed:

Nor shall any law be passed granting powers or privileges in any case where the granting of such powers and privileges shall have been provided for by general law, nor where the courts have jurisdiction to grant the same or give the relief asked for. A true copy of Joint Resolution

> ROBERT MCAFEE. Secretary of the Commonwealth.

Number Three A CONCURRENT RESOLUTION. three of article eight of the Consti-

tution of Pennsylvania. Section 1. Be it resolved by the House of Representatives of the Commonwealth of Pennsylvania (if the Senate concur), That the following is proposed as an amendment to the Con- ner as shall be provided by law. stitution of the Commonwealth of Pennsylvania, in accordance with the No. 5. provisions of the eighteenth article

thereof:-Section 2.—Amend section three of article eight, which reads as follows: "All judges elected by the electors of the State at large may be elected at either a general or municipal election, as circumstances may require. All the elections for judges of the courts for the several judicial districts, and for county, city, ward, borough, and township officers, for regular terms of service, shall be held on the municipal election day; namely, the Tuesday next following the first Monday of November in each odd-numbered year, but the General Assembly may by law fix a different day, two-thirds of all the members of each House consenting thereto: Provided, That such elections shall always be held in an odd-numbered year," so as to read:

Section 3. All judges elected by the electors of the State at large may be elected at either a general or municipal election, as circumstances may require. All elections for judges of the courts for the several judicial districts, and for county, city, ward, borough, and township officers, for regu-

lar terms of service, shall be held on the municipal election day; namely, the Tuesday next following the first Monday of November in each odd-numbered year, but the General Assembly may by law fix a different day, twothirds of all the members of each House consenting thereto: Provided, That such elections shall be held in an odd-numbered year: Provided further, That all judges for the courts of the several judicial districts holding office at the present time, whose terms of office may end in an oddnumbered year, shall continue to hold

January in the next succeeding evennumbered year. A true copy of Concurrent Resolu-

their offices until the first Monday of

TIONESTA, PA., WEDNESDAY, OCTOBER 8, 1913.

ROBERT MCAFEE, Secretary of the Commonwealth.

Number Four.

A JOINT RESOLUTION. Proposing an amendment to section one of article nine of the Constitution of Pennsylvania, relating to

Section 1. Be it resolved by the enate and House of Representatives of the Commonwealth of Pennsylvania following is proposed as an amendment to the Constitution of the Commonwealth of Pennsylvania, in accordance with the provisions of the eighteenth article thereof:-

Section 2. Amend section one of article nine of the Constitution of Pennsylvania, which reads as follows: "All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws; but the General Assembly may, by general laws, exempt from taxation public property used for public purposes, actual places of religious worship,

tions of purely public charity," so as to read as follows: All taxes shall be uniform upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws, and the subjects of taxation may be classified for the purpose of laying graded or progressive taxes; but the General Assembly may, by general laws, ex-empt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of pure-

A true copy of Joint Resolution ROBERT MCAFEE,

Secretary of the Commonwealth. Number Five. A JOINT RESOLUTION.

ly public charity.

Proposing an amendment to the Constitution of Pennsylvania. Be it resolved by the Senate and House of Representatives of the Com-

monwealth of Pennsylvania in General Assembly met, That the followthe Constitution of Pennsylvania, in accordance with the provisions of the eighteenth article thereof:-Article IX.

Section 15. No obligations which have been heretofore issued, or which may hereafter be issued, by any county or municipality, other than Philadelphia, to provide for the construction or acquisition of waterworks, subways, underground railways or street railways, or the appurtenances thereof, shall be considered as a debt of a municipality, within the meaning of section eight of article nine of the Constitution of Pennsylvania or of this amendment, if the net revenue derived from said property for a period of five years, either before or after the acquisition thereof, or, where the same is constructed by the county or municipality, after the completion thereof, shall have been sufficient to pay interest and sinking-fund charges during said period upon said obliga tions, or if the said obligations shall be secured by liens upon the respective properties, and shall impose no municipal liability. Where municipalities of counties shall issue obliga-Where municitions to provide for the construction of property, as herein provided, said said municipalities or counties may also issue obligations to provide for the interest and sinking-fund charges accruing thereon until said properties shall have been completed and in op eration for a period of one year; and said municipalities and counties shall not be required to levy a tax to pay said interest and sinking-fund charges, as required by section ten of article nine of the Constitution of Pennsylvania, until after said properties shall have been operated by said counties or municipalities during said period of one year. Any of the said municipalities or counties may incur indebtedness in excess of seven per centum, and not exceeding ten per centum, of the assessed valuation of the taxable property therein, if said increase of indebtedness shall have been assented to by three-fifths of the electors voting at a public election, in such man-A true copy of Joint Resolution

ROBERT MCAFEE. Secretary of the Commonwealth

The Advertised Article

is one in which the merchant himself has implicit faith—else he would not advertise it. You are safe in patronizing the merchants whose ads appear in this paper because their goods are up-to-date and never

ONLY HALF DONE, CLAIMS HE HAS PRESIDENT SAYS

Wilson Will Now Center Energy Spencer, Former Convict, Tells What Will the Cost Be to on Currency Bill

TARIFF LAW NOW IN EFFECT CONFESSES TO CHICAGO POLICE

In Presence of Distinguished Guesta President Affixes His Signature to Democratic Low Tariff Measure.

President Wilson signed the Demo

eratic tariff bill at 9:10 o'clock last riday night. The bili, bearing the signatures of Speaker Clark and Vice President

Marshall, the first Democratic tariff measure since 1894, reached the White House much earlier, but the president in General Assembly met, That the adhered to his plan not to sign the measure until the hour fixed for the gathering of administration leaders to witness the ceremony.

The speed with which congress disposed of the last work on the tariff bill and sent the measure to the White House demonstrated the anxiety of house and senate to get through with the burden that had held them in con-

cinuous session since April. With the last stroke of the president's pen ending seven months of continuous labor on the part of the Democratic leaders and many years of agitation, the president arose and facing the friends whom he had inplaces of burial not used or held for vited to witness the ceremony, deprivate or corporate profit, and institulivered a remarkable speech. In his speech he served notice that the Democratic party's task was only half

completed. Here are the president's remarks: "I have had the accomplishment of something like this at heart ever since I was a boy and I know men standing around me who can say the same thing-who have been waiting to see the things done which it was necessary to do in order that there might be justice in the United States. "We have set the business of this country free from those conditions which have made monopoly not only possible but in a sense easy and natural. But there is no use taking away the conditions of monopoly if we do not take away also the power to create monopoly; and that is a financial rather than a merely circum-

stantial and economic power. "We are now about to take the sec ond step, which will be the final step in setting the business of this country free. That is what we shall do in the currency bill, which the house has passed and which I have the utmos confidence the senate will pass much sooner than some pessimistic indi-

riduals believe. "So I feel like a man who is lodging happily in the inn which lies half way along the journey and that in the morning with a fresh impulse we shall go the rest of the journey and sleep at the journey's end like men with a quiet conscience, knowing that we have served our fellow men and have thereby tried to serve God."

The signing of the new tariff law took place in the president's office. At 9 o'clock those whom the president had invited passed through the door of the office. The president wearing a black dinner coat shook hands heart-

ily with each person as he entered. Those present included Majority Leader Underwood, who had supervised the drafting of the bill and managed the fight to put it through the nouse; Senator Simmons of North Carolina, who had performed the same task in the senate; the members of the cabinet and their assistants, the ways and means committee of the iouse, the finance committee of the senate, Senator Kern, the president's brother, Joseph L. Wilson of Tennessee, and a number of especially invited guests.

As the president stepped to his desk he room became silent. He cleared his throat, adjusted his glasses and pulled back his desk chair as if to sit

down. Before taking his seat he said: "I chose this hour for this ceremony after a consultation with the attorney general. We wanted to be certain there would be no complications. At this hour I believe the business activities of the country have been suspended, for I believe it is 5 o'clock in San Francisco.

The president said he would sign with two pens, of which he would give one to Senator Simmons and the other o Representative Underwood. He would write with his name the time

of signing. As the president sat down he looked t his watch and saw it was ten minates after 9 o'clock. He took one pen and in a full, heavy hand, wrote "Approved 9:10 P. M., 3 October, 1913," and directly under this he signed 'Woodrow." Then he changed pens and wrote "Wilson."

The pen with which he had written Wilson was more facile than the first. The last name was written more heavi by. The second pen he handed to Mr. Inderwood with a bow.

All the rates in the new bill wen into effect at midnight except those relating to raw wool and manufactures and sugar. Free wool will be effective Jan. 1. Reduced duties on sugar will not take effect until March next and will continue until May, 1916, when sugar will go on the free list. The abolition of the Dutch standard color test goes into force at

The income tax provision of the new law also became effective at midnight

SLAIN FOURTEEN FOR THE ROADS?

Amazing Story

Arrested as Murderer of Dancing Teacher He Not Only Admits Crime But Tells of Long Career of Blood

The Chicago police, while in doubt as to the full truth of Henry Spencer's story that he murdered fourteen per sons, are confident that they have found a wholesale murderer and that he will be proved to have killed at roads and pays dearly. He pays in least several of those whose deaths he described in a long confession.

Spencer's confession was so start ling that it probably would have received no credence had not a bloody suitcase and a revolver confirmed at least part of his statement,

Spencer claims that he killed Mildred Allison Rexroat, the dancing teacher who was shot to death at Wheaton, Ill., a week ago. He was positively identified as the mysterious Mr. Spencer with whom Mrs. Rexroat left Chicago the night she was killed Mrs. Rexroat's blood-stained rattan suitcase was found in Spencer's room

as was the revolver with which he said he had killed her. All of his murders except two, he declared, had been for the purposes of robbery. The two Policemen Pennell and Devine, shot to death twelve years ago, he said he killed to escape

being arrested. "I intended to kill Mrs. A. J. Sco field, the proprietor of the rouning house where I have been living," he said. "If I hadn't been arrested at just this time I would have killed her.' Spencer admitted that robbery was his only purpose in killing Mrs. Rex

He told the police that he had killed ten persons since his last release from the Illinois state penitentiary in September, 1912, and four, a man and a woman and Policemen Pennell and De vine before that. Except in the slay ing of the policemen the killings were all for purposes of robbery. Following is the list of killings Spencer related

to Chief of Detectives Halpin: One man and woman, about fourteen cears ago.

twelve years ago. Two girls at Paw Paw Lake, Mich., ast August. Girl at Lake Delavan, Wis., last summer.

Woman at Belle Island, Mich., last summer. Man shot in Chicago this fall. Old man shot in a Southside park

Woman shot and burned on the porthwest side of Chicago late last summer. Woman killed near the Cook county

two months ago.

hospital a few days ago.

The police cannot account for all of the victims Spencer claims to have slain. The only victim Spencer was able to name was Fannie C. Thompson. who probably is the woman he said he killed before he started on his alleged career of murder. Spencer told his gruesome story calmly to Captain Halpin and a room

full of detectives and newspaper men

He said he never drank or smoked, but that he chewed tobacco and smoked opium. He had not, however, the appearance of a drug victim, he having a healthy complexion and clear "I've been a thief all my life," he do clared. "I killed all these women to get their money. I found it was the

easiest way to live. It cost me \$400 or \$500 a week to enjoy myself the way I wanted to in these cabarets and dives and the easiest and quickest way to get the money was to get some girl off by herself and kill her. "Mrs. Rexroat was easy. She thought she was working me the same way she worked the farmer. She thought

I was a farmer like her husband and could work me the same way. I let her think so. At first I was going to take her to Michigan and kill her there, but finally I decided it would be less trouble to take her a little way out on the car line and get it

over in a businesslike way." CROW FOR LEADER

Uniontown Man Chairman of Republi-

can State Committee. Senator William E. Crow, Fayette, vas elected chairman of the Republican state committee at the first meeting to be held by the committee under the direct election act and assumed charge of the party's affairs in a speech in which he counselled work to unite Republicans and prepare for

next year's battles. Crow received 89 votes against 7 for Representative W. Griest of Lan-

Insurance Commissioner Charles Johnson of Montgomery for treasurer and W. Harry Baker of Harrisburg for secretary were chosen without opposition. Minety-six of the 113 committeemen were either present in per-

Aged Seventy-five, Hikes Nine Miles. Although aged seventy-five, William Redmond of Neshannock Falls, near New Wilmington, Pa., tramps nine miles every Sunday and does juniter work at a country church in Coaltown, . He says he enjoys the hike.

WHO IS TO PAY

the Farmer?

FARMER PAYS FOR BAD ROADS

No State Tax Is Levied on Pennsylvania Real Estate, Special Licenses and Direct Taxes on Corpora-

tions Provide the Funds.

Whoever may pay for building good roads, the Farmer pays for the bad the sweat of his brow; in the wear and tear on horse flesh; in the damage to vehicles and other equipment. He pays in the coin of the realm for the unnecessary time consumed by employes and he pays in the starvation of his finer social and religious sentiments resulting from the isolation which bad roads enforce at certain seasons. Yes, the farmer pays

an excessive price for the bad roads. There are states in the Union where one-half, or one-third or one-fourth, or one-eighth, or some other fraction of the cost of highway improvement is taxed against the abutting property. This method is a relic of ancient times when travel was largely local. Under modern conditions, where traffic is general, its injustice is apparent.

Those should pay for improving the roads who derive the benefit from them. Modern travel has so revolutionized the use of the roads, that the main roads, particularly, become a matter of state concern. It is true that every mile of a state road serves a purpose in the accommodation of local travel; but its use as a main road makes necessary a more expensive type of improvement than the local travel would require; and its importance as a through thoroughfare becomes paramount.

There are very few states in the Union where no state tax is levied on real estate. Pennsylvania is one of them. By reason of its large cities and great industrial interests other sources of revenue make the levy of such a tax unnecessary. Consequently the Pennsylvania land owner, who pays not a dollar toward the support of the State and its institutions, is Policemen Pennell and Devine, much more fortunately situated than are the citizens of other states where practically the entire cost of state administration and state institution: falls on the owners of the land.

The farmers are the persons most directly benefited by the improvement of the highways. Their land is materially increased in value when these roads are built. They will save the money, some twenty million dollars a year in Pennsylvania, which unimproved roads cause to be wasted. They, in fact, are the most immediate beneficiaries of a broad scheme of road improvement which gives them a state-wide system of good roads for

which they do not pay a dollar. The revenues of Pensylvania are made up of from eighty to one hundred items, of which fifteen are specific taxes, about twenty represent various licenses: there are a variety of fines and penalties, and some fees and other incidentals, but by far the great bulk of the money comes from the various taxes on corporations; on capital stock; on corporate gross receipts; on corporate loans; on foreign insurance companies, etc. Probably the heaviest tax payer of all is the Pennsylvania Railroad Company, which, since its very inception, has been an advocate of highway improvement, and is now strongly in favor of the Constitutional Amendment which will permit the issue of bonds for the construction of roads. In the first report of the Treasurer of the Rallroad Company in 1854, stress was laid on the advantages gained by the company from the building of wagon roads to the cost

of which the railroad had contributed. It is from these revenues that the cost of carrying the fifty million dollar loan will be taken. The reason why the corporations do not object to the loan, in the fear that it will add to their taxation, is that the increase in business, in commerce, in production and in transportation brought about by the construction of improved highways will be so great that any possible addition to their taxes would be but a trifle in comparison. The tax on gross receipts where the increase would mainly be, is a tax which any corporation is willing to see increase, as it means a corresponding increase in business and greater profits,

Automobile registration fees have been increasing in leaps and bounds. They were six hundred thousand dollars last year and will be eight hundred thousand dollars this year with every indication that they will reach one million, two hundred thousand dollars next year. With the building of good roads more people will use automobiles for every trade and profession. Already the motor trucks are dominating the heavy hauling business in the larger cities. It is not at all improbable, taking all the factors into consideration, that in three years more these registration fees will again double, and long before the bonds for the last of the fifty million dollar loan are issued, the automobile registration and other fees will pay the entire amount of its carrying charges, interest and sinking