Evening Telegraph

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FRIDAY, NOVEMBER 2, 1866.

The Equalization of Taxation.

THAT every dollar's worth of property, o whatever character it may be, should bear its just and equal proportion of maintaining the different branches of the Government, is a maxim so self-evident as scarcely to need matter to the attention of the public will be repetition. Yet the necessity for bringing the clearly perceived by any one who will take time and trouble to glance at the manifold abuses which have crept into our legislation on this subject, and especially into the manner in which the provisions of this legislation are carried out.

We do not pretend to question the honesty or intelligence of our local assessors, at least not as these terms pass current in transactions in which the body politic is one of the parties. In such affairs honesty and intelligence, we regret to say, have received from time immemorial an interpretation which has never been and never will be tolerated in the ordinary business transactions of private individuals. But we think we shall not fall far short of the truth when we say that in placing a valuation upon property of all kinds for purposes of taxation, a system prevails in this and in all the other great cities of this country which, to say the least, is extremely loose. There is, of course, no pressing necessity for placing upon every item, real or personal, its actual marketable value, although to do so in all cases would be the wisest course that could be pursued. The same purpose will be answered, however, and precisely the same sum exacted from each taxpayer, if the assessment is based upon a uniform standard of one-half or two-thirds of the actual value. What is needed, and all that is needed, is uniformity-equality. Nothing short of this is justice; and yet this is the one thing that is most visibly lacking. It would serve no purpose to go into details. Every taxpayer is interested in this matter, and every taxpayer is entirely familiar with the various influences of a political, social, and business character which lie at the root of the evil of which we complain.

That a speedy reform in this one respect is to be looked for, or hoped for, we gravely doubt. At the present day there is too much selfishness in politics and business to permit us to have such a delightful foretaste of the millennium. But there is another branch of the subject which calls as loudly for reform, and to which we desire particularly to refer in this connection. This is the subject of the total exemption of certain classes of property from all the burdens of taxation. The Board of Revision have been at work upon this branch of their labors for a long time past, and they are far from being through with it as yet. The total assessed valuation of the real estate which they have thus far been obliged by existing legislation to relieve from taxation is, in round numbers, \$12,000,000! When their labors are completed, we do not doubt that the figures will be nearer fifteen millions than twelve. Assuming the larger figures as correct the amount of money which the city loses by this operation, the present rate of taxation being four dollars in the hundred, is \$600,000-a very considerable sum in times when the treasury runs low. To be sure a large proportion of the property thus exempted is owned by the city, and the payment of taxes upon it would result merely in the transfer of figures from one column of the Treasurer's book to another. But even this complication of accounts would be worth the while for the sake of an equal and uniform system of taxation.

When we come to a comparison of the assessed value of the property exempt from taxation, with that which is obliged to bear the burden of supporting the Government, the necessity for a wholesale reform will be even more apparent. Owing to the delay caused by the action of the Board of Revision, it will be impossible, for some weeks yet, to give the valuation of all the property within the city limits. The last valuation was fixe ! at \$162,946,583. Giving a liberal margin for the increase of the past year, the new valuation will certainly not exceed \$175,000,000. Four per cent, of this, or the amount of taxes to be raised under the present system, will be \$7,000,000. But if to the \$175,000,000 at present subject to taxation we add the \$15,000,000 now exempted by law, the rate of taxation required to produce the \$7,000,000 necessary for municipal purposes will be reduced from four dollars in the hundred to three dollars and seventy-five cents at the most. These are the figures, and they need no comment to bring their force to bear upon the mind and pocket of the tax-

No plausible argument in support of the present system of exemption can be brought forward that will not be more than counterbalanced by the necessity for the simple justice of equality. At present the list of exempted property embraces churches, school houses, engine houses, public halls, cemeteries, benevolent institutions, public property of all kinds, and the real estate of railroads. Wby such wealthy corporations as the last, in particular, should be exempted from taxation, we are at a loss to divine. With regard 10 churches and benevolent institutions,

there are, indeed, some substantial grounds on which to base a claim for exemption. But the difficulty consists in deciding just where the line between this and other property should be drawn. Under such circumstances the only chance for justice to all consists in a total abolition of the system of exemption. From this sweeping reform, however, we deem it expedient to except the public schools. The purity and preservation of our free institutions depend on the education of the masses, and for this reason education should be left entirely free and untrammelled.

We are glad to see that this subject has at last received in our City Councils that attention which it merits. At the session of last week, a resolution was introduced into the Common Council by Mr. R. M. Evans, member from the Fitteenth Ward, instructing the Committee on Law to inquire what real estate in the city of Philadelphia now exempt. either by general or special laws, should bear its portion of the city tax, and to report an act for presentation to the next Legislature for the repeal of such laws of exemption as they shall deem unwise and unjust to the taxpaying citizens. The resolution was referred to the Committee, from whom it will doubtless receive prompt attention.

Mr. Evans did not stop at this point, however, but immediately afterwards introduced a resolution, which received a similar reference, requesting the Legislature to empower the City Councils to levy a special tax upon all the fire insurance companies, whether local or foreign, which transact a business in the city, the proceeds to be devoted to the support and maintenance of the Fire Department of Philadelphia. A more just and equitable measure could not well be devised, as it is greatly to the interest of the insurance companies to have the Fire Department as efficient as it can possibly be rendered. We understand that this measure has received the endorsement of the Committee on Law. It is proposed to levy a tax of two per cent. on the dividends of home companies, and one of three per cent. on such foreign companies as have established agencies in this city. When the final action of Councils is had, we do not doubt but that their reasonable request will receive a ready compliance at the hands of the Legislature.

The Sentiments of the People and Their Leaders.

DURING the first session of the present Congress, when our legislators were letting the winter pass by without the passage of sufficiently radical measures, whenever any one complained of what seemed to us a lack of nerve, we were told that Congress must act cautiously, lest it should go ahead of the people. "The masses are not educated up to the required standard," was the universal reply, and the representatives feared lest they should surpass in radicalism those who had elected them, and whose wishes they were sent to Washington to express. In doing as they did they acted wisely. It would not have done for the Congress of the United States to have gone so far that their action would not have been indorsed by the popular verdict. They played the part of careful men; but in the judgment of the American people, they were guilty of a vast mistake. The people have been, for two years, far in advance of their leaders in all their sentiments. When the war required the proclamation of freedom to the slave, the leaders were in advance of their constituents. In September, 1862, when Mr. Lincoln issued his preparatory proclamation the Northern people were not prepared to yield to it a willing assent; but before the hundred days had elapsed they had seen the truth of his premises, and arrived at the same conclusion. Since that time the masses have grown accustomed to rapid education. The press and the pulpit, those two vast levers of political as well as social reform, have spoken out their doctr'nes boldly; the people have chimed in, and to-day they are far more advanced than their political chiefs. We have carefully noticed the feeling manifested in various parts of the country, and wherever the speakers openly maintain ultra radical views, they are received with the greatest enthusiasm by the people.

The doctrines which would not have dared to been enunciated two years ago are to-day are most popular, and many of those subjects which policy dictates us to avoid to-day, will be best received by these same audiences two years from now. In 1860 no one could advocate the freedom of the slave without receiving insult, and exposing himself to opprobrium. The term "abolitionist" was a dreaded one, and one which was repudiated by almost all to whom it was applied.

To-day no man can be found, North or South, who will say that he is not in favor of universal freedom. Such is one lesson which has been taught us by the stern logic of events. Two years ago no one could be found who demanded for the blacks the rights of citizenship, the civil rights which belong to all men. To-day even the Democracy dare not deny to them these rights, and Democratic speakers to-day profess to be desirous of giving them the Justice of equality before the law. All this but instances the wonderful strides the people are taking in their advancement. And in view of this progress, would it not be well to see where this rapid improvement in liberal views will lead us? Is it not well for the Southern States to consider that which is now considered all that is needed for them will, a year hence, appear weak and totally insufficient guarantees? We can assure them that already the North is beginning to repent that so easy, so magnanimous terms were offered. Already, in view of the reception which the Constitutional amendment has met with down South, have

we grown to believe that something far more

severe would be strictly just. It is to-day a matter of doubt, whether we are doing our whole duty to our nation in receiving back traitors without some guarantees to serve as bonds to prevent them once more convulsing the nation. When the North has full time to deliberate on the spirit now evinced and the conditions imposed, and when the representatives of the people meet once more in the national capital with the strongest endorsement of their districts, we give fair warning to the Southern people that, unless they have adopted the magnanimous conditions submitted, they will be allowed to return only by passing under a yoke. They will be readmitted only on terms to which the ones to which their assent is now asked are nothing. The spirit of the people is being aroused. Let them remember that the Northern heart can be fired as well as the Southern heart, and that, when once ignited, the flames cannot be quenched save by the destruction of all who oppose their progress.

The Climax in Ballimore.

WHAT has been prophesied and fully expected by both parties as sure to be the issue of the difficulty in Baltimore, has at last taken place. Governor Swann has removed the Police Commissioners, and has appointed others in their stead. We had hoped, for the sake of a decent respect for the position of Governor of a State, Governor Swann would have displayed a little less partisanship and a little more justice. In the decision of the Chief Executive of Maryland, and in the language in which it is couched, we find a throwing aside of any cloak of fairness, and the assumption of the character of a member of a political party, and not the judicial character which we would naturally expect would be assumed by a Governor [sitting in judgment. We are glad that he has thus thrown aside the mask, and openly acted, with his biassed judgment exposed.

Now that the axe so long suspended has at length fallen, let us see what will be the probable effect. If the schemes of the Governor succeed, then the Rebellion will recover all that it has lost in Maryland. The disfranchised traitors will once more hold office, and the Union radical element become dwarfed into comparative insignificance, and sink into a hopeless minority. It, on the other hand, the law, as passed by the Legislature and signed by this same Governor Swann, be enforced which prevents the right of suffrage being extended to Rebels, then w 1 the efforts of the Governor be futile.

It is idle to anticipate that, after having thus given, his decision, Mr. Swann will allow it to remain a dead letter. He will at once demand that his new Commissioners be sworn into omee. The case will probable such a climax to-day. If the Judge refuses to swear them in until the appeal made to the Court by the present incumbents be acted upon, they will either have to submit, or else the President will compel them to act without the formality of an oath. The present Commissioners have possession, which in itself is nine-tenths of the law. They will hold on until their successors show proof not only that the occupants are unworthy, but also that the contestants are legally entitled to their places.

Either, therefore, a direct act of violation of law must be performed by the conservative leaders, or else the scheme of Swann will be of no avail. We anticipate the open violation of law, and the installation of the so-called Commissioners by force-in which case we advise our friends over the border to attempt no resistance. The Congress of the United States will right their wrongs, and see that not only justice is secured to them. but that most condign punishment is meted out to all law-breakers, be they highest or lowest in the land. Let us have no warfare. The law will vindicate itself in course of time.

An Important Decision of the Indiana Supreme Court.

Indianapolis, November 1,-The Supreme Court of Indiana, by a unanimous vote, on yes-terday decided that the thirteenth article of the State Constitution called the "black arti-cle," which forbids negroes from coming into the State, to be in conflict with the Constitution of the United States, and void. This decision causes much rejoicing, and though it does not remove, it nullifies, what has long been considered a stain upon the State of Indiana, and a disgrace to civil legislation.

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In this city the Methodist chinches are making a special and earnest effort by "thank offerings" to endow Dickinson College, located at Carlisle, Pennsylvania. We cannot doubt that many of the sons of Methodism, now in others who appreciate her mission, e-pocially to the misses, will be happy to send in an offering when they learn how it may be done.

To such we extend our greetings, and invite them to send contributions to Rev. S. W. THOMAS, No. 1618 ARCH St., or to any of the Methodist pastors. 19 27 61

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