Evening Telegraph

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FRIDAY, DECEMBER 3, 1869.

THE CITY TAX RATE-DELINQUENT TAX-PAYERS.

THE Common Council yesterday, acting in accordance with the recommendation of the Finance Committee, fixed the rate of taxation during the ensuing year at \$1.80. This rate will inevitably prove insufficient under the present system of collections, and create another deficiency at the end of next year, which will lead to a corresponding increase of the municipal debt. We deplore the evils of onerous taxation, and deeply regret that a necessity for a high rate should exist, but it is nevertheless desirable now, and it must soon become absolutely necessary, that the city should obtain from the citizens, each year, enough money to defray current expenditures. The convenient policy which a polite Frenchman calls "the anticipation of resources" cannot be continued forever, and its dangers have been fearfully illustrated by the steady and tremendous increase of indebtedness since consolidation. Each new year a tax rate is fixed with the assurance that it will be sufficient to meet expenditures. and it invariably results in a deficiency, Cities which persist in such a course through a long period cannot hope to escape the bankruptcy that is inevitably entailed, sooner or later, upon the commercial firms, corporations, or nations which are guilty of similar folly and injustice. In December, 1868, the minority report of the Finance Committee recommended a tax rate of \$2.20, and the results have shown that its predictions that a rate of \$1.80 would result in a large deficiency have unhappily been fully realized. It appears that on the 1st of Nov., 1869, the warrants outstanding amounted to the sum of \$2,866,668.15, and the provisions for obtaining revenue during the coming year are so inadequate that a much larger amount of floating indebtedness will probably be outstanding at the close of next year. The Controller estimates the total amount of money required in 1870 at \$14,000,000, of which, he says, nearly \$10,000,000 should be provided by taxation. The committee's estimate reduces the total sum required to a little less than \$13,000,000; and while they concede that \$8,648,662:77 of this sum should be raised by taxation, the rate they have fixed will only produce \$8,308,979.79, provided it is all collected; but, judging from past experience, a large percentage of this sum will never be paid into the treasury. According to the Controller's estimates, which are, however, criticized and condemned as imperfect and unfair, the deficiency will be a million and a half of dollars, even if all the taxes assessed are collected; while, if the estimates of the Finance Committee be accepted, there will be a deficiency of nearly \$350,000, even if no allowance is made for the delinquency of tax-payers, and

if the extra appropriations amount to a mere This prospect, bad as it is, is intensified by the vices of the present system of collecting the taxes, which is as imperfect and inadequate as the tax rate itself. While the city fails to redeem her warrants, delinquent taxpayers are withholding from the treasury a sum far greater than her matured obligations, and the net product of any tax rate has become a matter of guesswork rather than calculation. The Finance Committee deserve credit for their forcible exposition of this subject, and it is time that the disgraceful and dishonest proceedings of the sharks and shirks who have done so much to embarrass the city treasury should be summarily arrested. As a general principle no tax is more collectable than that imposed on real estate. Whatever may be done with other species of property, it cannot be concealed or carried away, and it always possesses a value at least equal to the municipal claim. And yet we are told that at this moment there is due to this fearfully embarrassed city nearly six millions of dollars of the taxes heretofore levied, mainly, on real estate! And a large portion of this sum is lost forever, on account of the delays in pressing payment and in entering up liens! In view of this disclosure, all former exhibitions of indifference and neglect of the interests of Philadelphia by the Legislature will pale into insignificance when compared with inattention to this vitally important subject at the approaching session. It is evident that the law defining the duties of the Receiver of Taxes should be thoroughly revised; and there can be little doubt that the public interests would be better served, in the matter of entering up liens, by the City Solicitor, than by a solicitor appointed by a Receiver of Taxes, and responsible only to him. We do not like the suggestion of the Finance Committee that the unpaid taxes should be sold to the highest bidder; it is liable to many obvious objections, one of which is that a body of delinquents might themselves combine to purchase at a price far below the true value, their own obligations. Besides, the whole idea of farming out taxes is antiquated, and in progressive communities obsolete. The city should have more practical power to collect taxes, or discharge any other municipal duty, than any single citizen or small combination of citizens; and it would have this power if proper laws were framed and honest and intelligent officials were chosen. In the present state of the city's finances there is only one thing to be done about the taxes levied on real estate-collect them, amicably if possible, but at all hazards, by distraint or sale

should be so altered as to confer them, on proper officers, at the earliest practicable

NOT SO BELLIGERENT.

THE friends of free Cuba in this city have concluded to postpone, for a few days at least, the grand demonstration which was to have come off at the Academy of Music to-morrow evening, the cause alleged being the inability of several distinguished Senators and Representatives to be present at the time fixed. The task of securing signatures to the petition urging Congress to recognize the insurgents as belligerents has been quietly progressing, however, and it is claimed that fifty thousand Philadelphians have affixed their names thereto. Letters from a number of distinguished politicians endorsing the belligerent movement have also been received and given to the public, among the writers being ex-Senator Wade, of Ohio, Senator Cameron, of this State, and "Sunset" Cox, bright light of the New York city Democracy. But, unhappily, none of these gentlemen can be present; and several others who write in response to the invitations of the committee decline to put in an appearance, some of them plainly taking grounds against the movement, although nearly all are free to express their earnest sympathies with the Cuban cause.

Senator Conkling, of New York, in his letter to the committee, puts the case very clearly and sensibly. "My sympathies," he says, "are very strongly with Cuba, and with the ideas embodied in her effort to be free. In so far as those ideas can be espoused in her case, with honest regard for the requirements of public law, I trust they will be espoused in this country by Government and people." With this view of the case every true American can heartily agree; but when the friends of free Cuba urge upon Congress to ignore the requirements of public law, and recognize the Cuban insurgents as belligerents, in defiance of our international obligations, they exhibit much more concern for the success of the Cuban patriots than for the honor, dignity, and welfare of their own

Ex-Senator Wade, in his letter, takes a very superficial view of the subject. He alleges, what no American will dispute, that "the people of Cuba to-day have the same right to govern themselves, asking no favors of Spain, as the people of this republic have." Mr. Wade then falls back upon history for a parallel, and says:-

"They—the people of Cuba—stand in the same re-lation to Spain that our forefathers did to England in the time of the Revolution, and cannot this great republic afford to be as generous to them as the mon-archy of France was to us?"

But the champion of free Cuba ignores the fact that at the time France extended such material assistance to the struggling colonies of this country she was already at war with Great Britain, and gave us her assistance, not because she hated kingcraft and tyranny, and sympathized with every people who sought the right of self-government, but because she saw an opportunity for disintegrating the territory and weakening the po er of her antagonist. If the United States were already at war with Spain, or had a substantial grievance of her own against that country, and were ready to go to war on that account, it would be all very well to recognize the Cuban insurgents as belligerents before they have established their right, under the international code, to such

Mr. Wade, however, does not believe that Spain would regard recognition as a casus belli, but is prepared to support it, even if Spain is determined to fight all who interfere. The chances are that war would follow untimely action on the part of our Government: and if an international conflict were once inaugurated, it would be difficult to keep it within narrow bounds. Besides sacrificing our issue with Great Britain on the Alabama claims question, we would encounter the risk of a long and destructive conflict with European nations, and make the sad mistake of plunging the country into war before it has had an opportunity to recover from the devastation and suffering of a civil contest of unparalleled proportions. The time for a recognition of the Cuban insurgents as belligerents has not yet arrived. Not until we can espouse their cause with an 'honest regard for the requirements of public law," can we do so with safety, and without any of the fearful risks which would be encountered at

MAYOR SHURTLEFF, of Boston, is a Democrat, but in spite of that he has administered the affairs of his office in an able, honest, and impartial manner, giving entire satisfaction to the orderly and law-abiding portion of the community. The only persons who are not satisfied are the Mayor's own political friends. The Democracy do not want him to be honest and impartial; and so, as Mayor Shurtleff has not proved himself to be a Democrat of the "red hot" stamp, he has been thrown overboard, and another person has received the nomination for the next term whom it is hoped will have more regard for the interests of the party.

Mayor Fox attempted to play a similar role in this city, but unfortunately his good performances were not equal to his good intentions, and he has failed to give satisfaction to anybody. This, however, would make no difference, for if the administration of our Mayor had been as successful as that of Mayor Shurtleff, he would be dropped at the next

convention just the same. Those terrible fellows who live across the border are in a sorry plight. There is a prospect of a fight in the Red River country, and behold, they send one man into the enemy's country to attempt conciliation. Whenever a Fenian general is seen in uniform on the streets of one of our cities, the Dominion straightway arms itself to the teeth, and talks about the wonderful things that will be done if the reckless Fenian ventures to of personal or real estate, and that, too, cross the border. But when there is a chance within a year or thereabouts of the time for the volunteers and "the Queen's Own" to when they are levied. If the existing laws encounter a foe ready to fight, the volunteers do not now grant the necessary powers, they and "the Queen's Own" are not to be found.

THE UNITED STATES TROOPS about New York have been ordered to hold themselves in readiness to move to-day, and the supposition is that their destination is Utah. A rumor from that quarter states that the Mormons have formed a camp of 15,000 men, and that they have made a number of hostile demonstrations. It is well known that Brigham Young chafes exceedingly at the restraints placed upon him by the laws of the United States, and that he would not hesitate to defy them if he dared. For a long time he was able to do so practically, but now he is being gradually hemmed in by the advancing tide of civilization, and he is no more able to keep the people over whom he rules isolated from the world. The consequence is that the opponents of Mormonism are able to denounce it with comparative impunity, and Brigham can no longer take the law into his own hands and crowd out all who dare to deny his doctrine and dispute his authority. With a large increase of the Gentile population, and the spread of intelligence that results from it. the Mormon leaders find that it is beginning to be difficult for them to maintain their influence; but it seems scarcely probable that they will dare to openly inaugurate a rebellion against the Government. If any warlike attitude on their part, however, has been assumed, it ought to be checked in the beginning; and it is just as well, for the sake of avoiding any future trouble, that sufficient troops should be maintained in the Mormon territory to overawe any rebellious spirits who may be disposed to create a dis-

THE ELECTIONS in Mississippi and Texas have progressed quietly, as far as we have heard, and in the former State there has been a clean sweep by the radicals, who elect their candidate for Governor, and will have a clear majority in the Legislature. This result ensures the early readmission of the State to her place in the Union, and an entrance upon a career of prosperity unexampled in the past. In Texas, however, the conservatives claim a victory; but, as the election in that State does not close until this evening, it is impossible as yet to divine the result with certainty. Conservatism in Texas is a vastly different thing from conservatism in Virginia, and the success of the Hamilton ticket will not be anything less than a misfortune. Since Mississippi has done so nobly, we shall not despair of Texas for a few days yet.

A Poor Show.-The statement which has just emanated from the Bureau of Statistics, giving the aggregate value of the imports into each of the customs districts of the United States, places Philadelphia in a very humiliating position. The following is the value in gold of the total imports in each of the districts named during the year ending

June 30, 1869:-	
New York	295,117,68
Boston and Charlestown	44,636,96
San Francisco	18,088,90
Philadelphia	15,967,58
Baltimore	15,863,03
New Orleans	11,414,89
The time was when the com	parison w

more favorable to the Quaker City than the but this time will never come again unless our people put forth their utmost exertions to revive our trade with foreign countries.

SPECIAL NOTICES.

For additional Special Notices see the Inside Pages, COUNTERACT

an opinion prevalent among some who have not tried us, that, because we are on Chesnut street and deal only in a class of clothing finer than ordinary Ready-made garments, our prices must be enormously high, we here publish a LIST OF PRICES.

- 1	and the state of t	
1	Light Weight Overcoate Business Suits.	
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	Black Beaver Overcoats Pants 51 \$16, 18, 20, 25, 35. Chinchilla Overcoats, all	
81	colors, \$20, 22, 25 28, 35. Whole suit 20 0	
1	Heavy Petersham Overcoats, And all grades from \$20 t	
	nearly referenam Overcoats, And an grades from \$25 t	
	\$16, 20,	
	Youths' Overcoats from \$7 Handsome Dress Suits.	
8	to 25. All black	
	Child's Overcoats from \$4 50 Fine Tricot 33 to	
М	to 25. Swallow-Tail Dress	
. 1	Garibaldi Suit from \$5 to Coats.	
	to 25. Garibaldi Suit from \$5 to Black Cloth	
П	Prince Imperial Suit from \$6 Blue Cloth 25 to 3	
-81	to 25. Boys' Jacket	
ш	Bismark Suit from \$6 to Boys' Pants	
- 1	20. What with \$897	
1	And twenty other styles Whole suit	
	Gents' Wrappers, \$5 to And all grades up to \$3	
20	35. Metropolitan Suits from \$1	
ш	to 26.	
1	Youths' Chesterfields from	
v۱	\$10 to 20.	
55	The list embraces only a small portion of our	
	The list embraces only a small portion of our	

stock, but gives an idea of what buyers can do, and demonstrates that

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Subject-"HABIT." HENRY WARD BEECHER, Subject not yet announced, TUESDAY EVENING, FEBRUARY 1. HORACE GREELEY.

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