

Lancaster Intelligencer.

SATURDAY EVENING, FEB. 5, 1881.

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THE is still an element that has not moved with the party. It desires it and will support the Republican ticket, with whose ring leaders it has been in comfortable alliance. Often before it has betrayed the party while appearing to serve it.

THE attorney-general presents to the Legislature an extended report of the work of his office and makes some valuable suggestions, the most important of which relate to the troublesome question of taxation. He considers the tax laws of Pennsylvania very inequitable, as they certainly are.

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EMPEROR WILLIAM is now growing thin in his body, and his legs have diminished in rotundity; his military coats are thickly padded, and his trousers are cut very large. The old man's strength is evidently failing, but he boasts that he is as active as ever.

THE sewing machine, which was in the front part of the room, took a flight towards the ceiling and landed with one leg in the butter-dish and another in the potatoes, while the top fell into a cup-and-sauce, and the fire was extinguished.

ATTORNEY GENERAL'S REPORT.

The annual report of Attorney General Palmer was presented to the Legislature yesterday morning in pamphlet form. The report embraces seven pages of printed matter. The following interesting extracts are made from it. The report opens:

GENTLEMEN: In compliance with the act of April 21, 1877, relating to the office and duties of the attorney general, I have the honor to submit the following report for the office business transacted during the two years ending December 31, 1880.

The number of claims placed in my hands for collection during the years 1879 and 1880, was two hundred and twenty-five. Of these claims, five hundred were withdrawn by the auditor general. These claims amounted to \$261,631.74, and of that sum I have collected and paid into the state treasury \$133,780.01, leaving a balance still due upon the same of \$127,851.73. The payment of the balance due the necessary legal proceedings have been instituted.

In addition to the amount collected upon claims certified to me in 1879 and 1880, payments were made upon claims of former years, the total collections amounting to \$470,705.64.

A brief account of the actions brought by the state against the bogus medical colleges of Philadelphia is then given. In concluding this subject the attorney general says:

Proceedings have also been commenced against persons claiming to exercise the franchises of a corporation known as "The Philadelphia University of Medicine and Surgery." Their names are William J. Ingram, John J. McGee, E. E. Metzger, William Major, John K. Metzger, W. Orvis, T. Emerson Bennett, William Hargraves and Thomas B. Miller. They also claim to own the charters of several other colleges chartered by the state, which, I believe, either contain full powers of incorporation or, at least, the constitutional amendment of 1877, and may, therefore, be revoked by the Legislature, if found injurious to the public, and to which your attention is expressly invited. By methods of law, known to the law, and by the aid of a body of lawyers, and no final judgment had been reached. I have no reason to doubt that the ultimate conclusion will be in harmony with the interests of the state, and if so, the fruitful, long-continued, but fruitless litigation will have terminated in a quarrel about game chickens, John Wells, jr., shot D. H. Buck Griffin four times, inflicting injuries from which he cannot recover. Griffin is a noted desperado, and is the man who killed Colonel Howe seven years ago.

A meeting of the bond and shareholders of the Philadelphia & Reading railway in London yesterday, with only one dissentient voice, approved President Gowen's action and requested the McCormacks to withdraw their opposition. President Gowen said that there were 390,000 shares represented.

A man named Walker arrested a negro for horse stealing near Columbus, Texas, last Monday. Soon after three masked men took the prisoner from Walker, tied his hands behind his back and knocked out his brains. A warrant has been issued for the arrest of the suspected murderers.

Michael Davitt, the Irish agitator, arrested for using inflammatory language in violation of his ticket-of-leave, and on whose account the violent scene in the British Parliament occurred on Thursday, now wears the prison coat, and is confined in the penitentiary. Davitt in 1879 was sentenced to fifteen years for treason, and released on a ticket-of-leave in 1877.

The trial of David Clark Doyart, the switch-tender whose negligence caused the death of two train passengers, and the indictment against him for the murder of the Erie railroad, in November last, ended in Jersey City, the jury finding the defendant guilty, and censuring the railroad company for putting a boy in charge of the switch.

Miss Sara Bernhardt, on Tuesday evening, gave a brilliant performance at the Casino, where, for five performances, she has been giving a series of dramatic recitations. For the eighty-one American performances she has thus far given, the receipts have aggregated \$294,108. Miss Bernhardt and her troupe left New Orleans yesterday morning for New Orleans, where she appears next Monday.

A remarkable proof of the severity of the present winter is shown by the fact that Lake Michigan is frozen over at Chicago, and yesterday a party of three gentlemen had sleigh rides on the Chicago harbor at the "Crib," the water around the bulkhead of which is only kept open by the constant work of a tug. A sweep with a field glass from the lighthouse revealed the fact that nothing but a field of unbroken ice could be seen from the shore. A report from New Orleans, where she appears next Monday.

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In the matter of the Lehigh water company, plaintiffs vs. the city of Easton, equity, Judge Meyers has rendered a decision, which will permit the people of the borough to vote upon the question of erecting new water works.

A suit is about to be brought in one of the county courts affecting the title of a large portion of Allegheny City, including West Park, Ridge, Lincoln, Western and Allegheny avenues and other valuable property. The heirs of Garrett Pendegress are plaintiffs, and the claim is based on a deed still in existence which is alleged to have been given by Pendegress by the chiefs of the Six Nations of Indians.

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Yesterday afternoon William North, a lawyer of Troy, N. Y., while coming out of the postoffice met Jerome B. Parmenter, editor of the Press, whom he accused of insulting him. Mr. Parmenter was inclined to pay no attention to him; but as he started to walk away North seized hold of him and was about to administer chastisement. Parmenter struck North in the face, falling him to the sidewalk. Parmenter then crossed, followed by North, who threatened to shoot him. Bystanders interfered and North was led away.

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WARD'S OATH AND APPRAISER.

Make every citizen his own assessor and appraiser. Let him, under oath and penalty, annually return, through the township assessor, to the county treasurer, an estimate and valuation of his real estate, deducting encumbrances, and of his personal estate, including every asset of whatsoever nature, stocks, bonds, moneys at interest, debts due him, deducting only just debts owing, net lions on hand, and also return the business in which engaged, with an estimate of its extent. Make it a misdemeanor to refuse or neglect to make such return or to make a false return. Require no inquisitorial law, or disgraceful detail; but a general estimate of value. Men do not, as a rule, underestimate their own possessions. Very few would chance the pains and penalties of perjury to save a few dollars of taxes. Let the authorities inquire for the truth, and let them, under the threat of their needs, attend in every town or township on a stated day and place to receive all the tax, abating for prompt payment, adding for delay. Give the township assessor a collector, and charge him with the whole. Give the county court power to exonerate uncollectable tax. Let the state treasurer be furnished with the aggregate of each county's valuation, and assess the necessary state tax accordingly, directly upon each county, according to its valuation. Give the counties all taxes, licenses, rates and assessments of whatsoever nature and apportion the state tax as well upon the number of licenses, mercantile and other occupations, as upon the value of the property in each county, according to its valuation. Reciprocity power to levy a larger rate on counties in which they are satisfied a just return is not made, to the extent of equalizing taxation.

The principle to be enforced is equality and uniformity. There can be no logical or just reason for taxing associated capital engaged in mining or manufacturing, at a higher rate than individual capital, while many reasons may be urged against it. The only additional burden to be laid upon individual property is an annual tax for the privilege of exemption from individual liability. All other taxes should be imposed on the property itself, whether real or personal, owned by the corporation, and at the same rate as though owned by individuals. It is believed that some scheme calculated to reach the taxable property in the state liable to taxation, and to adjust the burden equally upon it, would not only disclose an immense quantity of property that now escapes altogether, but would reconcile the people to a more equitable system of taxation, and become satisfied that he could be called upon for no more than his just share.

A very considerable proportion of taxable property escapes state taxation under the present system, a glance at the last report of the auditor general will demonstrate.

Under existing laws a man in moderate circumstances whose property is all in sight consisting of his house and lot, farm or occupation, pays a full rate on his assessment, while the tax on his neighbor, who has gained bonds, stocks, mortgages and money at interest escapes with a far less proportionate taxation. In truth our taxes are mainly paid by the corporations and the poor.

Every considerable enterprise and sound policy demands thorough review and reform in the tax laws of the state. The method I suggest may not be the best. It is at least not open to the objection of novelty since it is in successful operation in several places abroad. The result and the method is, however, worthy of consideration. Our commonwealth is, I believe, great and prosperous and honest enough to be just.

HENRY W. PALMER, Attorney General.

GARFIELD AND CONKLING. Why it will be impossible for them to agree.

The New York Star to-day says editorially: "The recent manifestation of hostility to Senator Conkling by Mr. Hayes has been very marked. People may or may not be in error in believing that Mr. Hayes's course means hostility on the part of General Garfield, who, one month from this day, becomes the occupant of the White House, but it certainly seems improbable that in the course which Mr. Hayes pursues he is acting in opposition to the sentiments of the president elect. But, however this may be, there can scarcely be a doubt that a breach will be made, either by Conkling or by Hayes, and the result will be a serious and permanent rupture between Conkling and the incoming administration. It is inevitable. Mr. Conkling's pride and arrogance have not diminished with his growing years, and he has the faculty of making himself extremely offensive to those with whom he comes in contact, and no administration will give him a more than an administration will give. He will be disappointed. Never amiable or conciliating, he will then become particularly cross, sulky and aggressive. The readily made partnership with General Garfield contains, in its component elements, seeds already germinating of dissolution."

Vendor's Predictions for February. Vendor's Almanac. The mild spell with which January closes will probably continue well into this month, with the exception of a day or two, up to the 12th of the month, with balmy, springlike weather prevailing in many parts, and snow rapidly disappearing. A couple of days of blistering weather, with rain or snow, will be followed by snow storms and cold weather throughout Ontario and the Western United States.

These instances will suffice to indicate, in some degree, the inequality and injustice of these laws. As to their administration, the assessors are required to make oath to return the real and personal property assessed, and value in cash. They deliberately and openly return the property at one-third or one-fourth its cash value. Mortgages and money at interest are neither returned by the owner nor assessed or by a sort of tacit understanding, made up of all sorts of small frauds, escape taxation altogether. Such evasions of the law are the rule and not the exception. Assessors who attempted to perform their plain sworn duty would be visited with stormy indignation. Because the laws are felt to be grossly inequitable, unequal and unjust, the people agree together to disregard and disobey them. Great diversity of practice exists in the different counties as to the enforcement of the tax laws, and wide difference of opinion as to their proper interpretation. Persistent efforts on the part of the auditor general to secure uniformity has not been rewarded with success. With such a heterogeneous mass of ill assorted, mismatched patches, there is cause for wonder that any officers are enabled to perform their duty at all.

In many states manufacturing and mining enterprises are fostered and encouraged by liberal exemptions from taxation for long terms of years. In others no tax is demanded unless profits be made out of the business. In Pennsylvania, though such undertakings are the very life blood of her prosperity, the forbidding hand of local and state taxation smites all corporate enterprise with four-fold vigor, and drives capitalists from our floor, and beyond our borders to enrich the soil and beautify the stranger's land. Such legislation is absurdly unwise and supremely unjust.

The remedy is plain. It may be found in two words—uniformity, equity. Clear, simple, unambiguous, and free from all expensive, and inefficient system of local and mercantile appraisers, the latter costing the state, in various forms, upwards of \$140,000 annually. Make every citizen his own assessor and appraiser. Let him, under oath and penalty, annually return, through the township assessor, to the county treasurer, an estimate and valuation of his real estate, deducting encumbrances, and of his personal estate, including every asset of whatsoever nature, stocks, bonds, moneys at interest, debts due him, deducting only just debts owing, net lions on hand, and also return the business in which engaged, with an estimate of its extent. Make it a misdemeanor to refuse or neglect to make such return or to make a false return. Require no inquisitorial law, or disgraceful detail; but a general estimate of value. Men do not, as a rule, underestimate their own possessions. Very few would chance the pains and penalties of perjury to save a few dollars of taxes. Let the authorities inquire for the truth, and let them, under the threat of their needs, attend in every town or township on a stated day and place to receive all the tax, abating for prompt payment, adding for delay. Give the township assessor a collector, and charge him with the whole. Give the county court power to exonerate uncollectable tax. Let the state treasurer be furnished with the aggregate of each county's valuation, and assess the necessary state tax accordingly, directly upon each county, according to its valuation. Give the counties all taxes, licenses, rates and assessments of whatsoever nature and apportion the state tax as well upon the number of licenses, mercantile and other occupations, as upon the value of the property in each county, according to its valuation. Reciprocity power to levy a larger rate on counties in which they are satisfied a just return is not made, to the extent of equalizing taxation.

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SCENE IN THE CONVENTION.

The John Welsh Celebration and a Feast.—The Situation Last Night. The Patriot describes a "scene" that occurred in the joint convention yesterday. When the seventeenth ballot had been cast Senator Gordon, of Philadelphia, came forward and attempted to gain the recognition of the chair on a question of privilege. It was well known that he proposed to renew his objection to the John Welsh petition which was presented Thursday afternoon. Senator Gordon's name was called on the roll and he was announced, and succeeded in getting in ahead of Senator Gordon with a motion to adjourn. The yeas and nays were at once called on the motion and it was lost and Senator Gordon obtained his desired opportunity. He had reduced all objections to the obnoxious petition to writing and read them amid almost breathless silence. The paper set forth that the so-called petition was not a petition inasmuch as it applied to only a portion of the convention and not to the whole. It did not contain a prayer; it ignored totally one portion of the convention and was insulting to the Democrats as it asserted that a United States senator should be elected by Republican votes only. At its conclusion Mr. Gordon offered the following resolution:

Resolved: That the paper presented by the gentleman from Philadelphia in the joint convention of February 3, 1881, as a petition of certain citizens of Philadelphia, and that the same hereby ordered to be expunged and erased from the journals of this convention, as the same was not a petition to this body in form or substance, and it is further ordered that said paper be removed from the table by the clerks of the convention."

Immediately Senator Newmyer took the floor to raise the point of order that the resolution could not be considered as a question of privilege. The chair sustained Senator Newmyer. Senator Gordon then said he thought as the motion to adjourn was defeated in order to give Senator Gordon an opportunity to offer the resolution it certainly was in order to consider it. Senator Gordon offered the resolution and the chair ordered the clerk to read it. The author then supported it in a speech of considerable length. He pointed out the great evils that would arise in the future should one set of men be permitted to have their petition placed on the files of the convention, addressed to a portion of the body only and simply containing a panegyric on their favorite candidate. He showed what an injurious precedent would be established for all legislative bodies in dwelling upon the insult offered to the Democrats and the honor of the Republican should elect the United States senator. "If it should happen some day in the providence of God—and it would be nothing else—that the Democratic party should be in the majority, the Republican party in the Legislature may be placed in this same situation."

He was followed by Senator Davies, who asserted that not the first valid ground had been so far advanced for the passage of this remarkable resolution. His young friends in Philadelphia had dealt only in glittering generalities. The petition simply asked in so many words that the Hon. John Welsh be elected to the United States Senate. It contained no panegyric on the candidate urged. Then Senator Norris had just two words to say. He thought that if this convention had respect for its own dignity, it should have for the character of the men who signed the petition. There was not a man whose name was attached who harbored any thought of insulting anybody in offering the petition.

To this Mr. Woodruff, of Cambridge, replied sharply that in his opinion anybody who urged the election of John Welsh for the United States Senate insulted the convention. The vote on the passage of the resolution was then put and it was defeated by 116 yeas to 72 nays. Immediately upon the announcement of the result Mr. McKee, who had offered the petition which had caused the discussion, offered another resolution that the gentlemen from Philadelphia, Senators Gordon and Woodruff, be expelled. Senator Gordon rose to object but was cut off by a motion to adjourn, which was carried.

The Situation. As to the senatorial situation all that can be said at this writing is that both of the leading names have settled down into a steady, hard tug of war. The little sortie made on Thursday in favor of Hon. Glenn W. Scott, brought no result and the two grow men and one Oliver adherent who had engaged in it, yesterday settled back into their former positions on the lines. Last night an assertion was made by the grow men that there are unmistakable signs of weakening in the Oliver lines. The two particular points in which this is apparent are said to be in Philadelphia and Allegheny county delegations. The backers of this assertion were not disposed, however, to give any facts in support of their opinions. The report may have some foundation so far as the Philadelphia delegation is concerned, but it is hardly possible that any serious weakening will desert Mr. Oliver. It is not at all improbable that the Oliver forces may suffer somewhat from deserters within the next few days. There is, without doubt, much dissatisfaction in the machine camp, because Mr. Oliver adherents have settled down into a steady, hard tug of war. The little sortie made on Thursday in favor of Hon. Glenn W. Scott, brought no result and the two grow men and one Oliver adherent who had engaged in it, yesterday settled back into their former positions on the lines. Last night an assertion was made by the grow men that there are unmistakable signs of weakening in the Oliver lines. The two particular points in which this is apparent are said to be in Philadelphia and Allegheny county delegations. The backers of this assertion were not disposed, however, to give any facts in support of their opinions. The report may have some foundation so far as the Philadelphia delegation is concerned, but it is hardly possible that any serious weakening will desert Mr. Oliver. It is not at all improbable that the Oliver forces may suffer somewhat from deserters within the next few days. There is, without doubt, much dissatisfaction in the machine camp, because Mr. Oliver adherents have settled down into a steady, hard tug of war. The little sortie made on Thursday in favor of Hon. Glenn W. Scott, brought no result and the two grow men and one Oliver adherent who had engaged in it, yesterday settled back into their former positions on the lines. Last night an assertion was made by the grow men that there are unmistakable signs of weakening in the Oliver lines. The two particular points in which this is apparent are said to be in Philadelphia and Allegheny county delegations. The backers of this assertion were not disposed, however, to give any facts in support of their opinions. The report may have some foundation so far as the Philadelphia delegation is concerned, but it is hardly possible that any serious weakening will desert Mr. Oliver. It is not at all improbable that the Oliver forces may suffer somewhat from deserters within the next few days. There is, without doubt, much dissatisfaction in the machine camp, because Mr. Oliver adherents have settled down into a steady, hard tug of war. The little sortie made on Thursday in favor of Hon. Glenn W. Scott, brought no result and the two grow men and one Oliver adherent who had engaged in it, yesterday settled back into their former positions on the lines. Last night an assertion was made by the grow men that there are unmistakable signs of weakening in the Oliver lines. The two particular points in which this is apparent are said to be in Philadelphia and Allegheny county delegations. The backers of this assertion were not disposed, however, to give any facts in support of their opinions. The report may have some foundation so far as the Philadelphia delegation is concerned, but it is hardly possible that any serious weakening will desert Mr. Oliver. It is not at all improbable that the Oliver forces may suffer somewhat from deserters within the next few days. There is, without doubt, much dissatisfaction in the machine camp, because Mr. Oliver adherents have settled down into a steady, hard tug of war. The little sortie made on Thursday in favor of Hon. Glenn W. Scott, brought no result and the two grow men and one Oliver adherent who had engaged in it, yesterday settled back into their former positions on the lines. Last night an assertion was made by the grow men that there are unmistakable signs of weakening in the Oliver lines. The two particular points in which this is apparent are said to be in Philadelphia and Allegheny county delegations. The backers of this assertion were not disposed, however, to give any facts in support of their opinions. The report may have