was the first at the school, which last spring.

## CAFFNEY URGES CONTROL OF TAXES BY CITY COUNCIL; PLEA TO MAYOR

any, if not all, of the suggestions and mendations that I shall make for legislative aid, you have heard between though this be true, there to be no good reason why we should cively re-called in support of them, at Philadelphia may make herself and felt again in Harrisburg next demanding just, full and fair legis-

at demanding just, this and tair legisjust.
Forging to the front and demanding
midsration, perhaps because it affects
al estate, or due to the venerableness of
claim, is the agitation for a new sysmaterial control of the second of this important subject, to
the that whatever I may have to say is
offered as an affront to the present
recombel of the Board of Revision of
the What I have to say I would say
mardless of who composed the board. I
the objection is to the system. I recogte as neither Democratic nor Progressive

s neither Democratic nor Progressive tem which removes and sets up, as most as conceivable from the public department of government that next itself deals with a citizen's dearest sion—his home. A system which, receiving the funds necessary for its nee, is neither subject nor answerable by to the people nor their elected entatives in the executive and legis-branches of the municipal govern-

am not now advancing as a substitute he present system any one of the known and modern forms for assessing real te, nor entering into a controversy with present Board as to their relative mer. My sole purpose at this time is to facts, from which you may draw your conclusions as to the necessity for a use. It is contended by some that a use will add no new revenue to the city, use, they say, if you raise the assessing on the fact of the same as now. not now advancing as a substitute ut the same as now.

e about the same as now.

"I am not ready to say amen to that contention, for I verily believe that a readmatment of assessments upon a proper basis
will add much to the city's present revenue.
But after ail, that is a secondary consideration. What we are striving for primarily is equalization of taxation, so to
mate the foregoing contention is but to adrance the most cogent reason for a change.
If the burden of taxation falls equally upon
very one, who can justly complain?

"But no man should be compelled to
sear any part of his neighbor's municipal
bligations. And this he is obliged to do
when his property is overassessed while
hat of his neighbor is underassessed. If
Ill real estate is properly, equitably and

that of his neighbor is underassessed. If all real estate is properly, equitably and justly assessed, the tax rate, whatever it my be, descends equally upon all, the sas well as the little fellow, both stand ually upon the same common ground, and other can complite.

"But, unfortunately, that is not the rule today, for it is common knowledge that many, many two and three-story houses in all parts of our city are assessed up to their full value, and in many instances over, while real estate in the central and outlying districts is grossly underassessed. This is petter fair nor legal, and I don't blame the fellow who is hurt for 'kicking.'

RECENT RECORDS

RECENT RECORDS

et me note a few instances for your
deration, taken at random in different
ons of our city, of record sales made, f
informed, within the last few months.
North Broad street, assessed at
00, sold for \$25,000.

13.000, sold for \$30,000.

"Building, southwest corner Broad and Melon streets, 30 by \$7 feet, assessed at \$50,000, sold about four months ago for \$75,000, resold within a few weeks to present owner for \$90,000.

"Premises southeast corner Broad and

Poplar streets, lot 24 by 60 feet, assessed at \$12.000, sold recently for \$18.500, as in-dicated by the amount of revenue stamps on the deed.

"Factory and sheds, 2221-23-25 North American street, assessed at \$8000, recently sold at a price not disclosed, but subject to rtgage of \$11,500.

"Factory, Richmond and Tioga streets, if for \$49,000, namessed at \$28,000, "Premises 500 to 656 North Broad street, messed at \$92,000, soid recently for price ported to be about \$170,000; building was reyed subject to mortgages of about

tory northeast corner Twenty-third urner streets, sold, as indicated by on deed, for \$126,000, assessed at 164,500. "Plot of ground southeast corner Ridge

and Kingsley street assessed at sold as indicated by revenue stamps

"The old Y. M. C. A. building, at south-ist corner Fifteenth and Chestnut streets, assessed at \$1,000.000; owner, I am re-ably informed, will not take less than 1,000.000.

"The Colomnade Hotel property, southwest former Fifteenth and Chestnut streets. Is assessed at \$900,000, and it is common knowledge among real estate brokers, I am formed, that the owner wants \$1.500,000

"Lot northwest corner Broad and Cherry Streets, 137 by 180 feet, sold several months ago for \$800,000; assessed at \$665,000.

UNDERVALUED FOR TAXATION "On unimproved ground held for high prices, many are the undervaluations. Hundreds of acres in Germantown owned by one large estate, assessed at acreage of from \$2000 to \$5000 an acre, residence sites sold from ground bring from \$12,000 to \$15,000 an acre and over.

The northeast corner Broad and Ruscomb streets assessed at \$7000, has been sold since the passage of the loan bills for \$15,000.

and on Broad street, below the Home, assessed at \$80,000, the has declined an offer of \$120,000

the southeast corner of Fifth street oulevard, assessed at \$53,000, a bona for of \$100,000 has been made. the southeast corner of Boulevard street, thirteen acros, assessed at the towner has declined an offer 0,000.

po.000. Dulevard and C street, assessed at 20. seiling price asked \$100,000. Sulevard east of Rising Sun avenue, ed at \$9000; owner declined an offer 7,000.

"And so I might multiply the above illus-ations, if time, space and your patience suid permit. Nor is this sigry of under-measurents a new one. In 1907 an emphatic



You need

off? It's so easy to hone us to furnish you estimate. Do this to-

HIGH SELLING PRICES

HIGH SELLING PRICES

The total assessments in the examples clied were \$1,078,850, whereas the seiling prices actually paid for the properties so assessmed, when sold, amounted to \$1,896,750. The assessments were \$4 per cent short of the selling prices, and the effective tax rate was therefore, \$1 cents, instead of \$1,50. Another remarkable libraration of our defective system is also found in that same address, or what happens to the city when it has to buy for its own purposes.

Jin November, 1911, by ordinance certain properties, embracing the west side of Eixteenth street, from 108 to Cherry street, and almost all of the south side of Cherry street, west to Seventeenth street, were placed upon the city plan. Prior to this councilmanic action, the total assessment of these properties was \$154,900. Immediately after being placed upon the city plan, the Board of Revision of Taxes jumped the total assessment to \$245,500, or from thirty-three and one-third per cent to three hundred per cent, while they permitted the assessments of the properties on Cherry street, from Sixteenth street east to Fifteenth street, nearer to Broad street, to remain absolutely the same from 1911 to 1912.

"I need hardly take the time to cite cases."

1912. "I need hardly take the time to cite cases assessment in Philadelphia. If I send out a twenty-four hour call realty owners to assemble at my at City Hell with a security of the control were to send out a twenty-rour nour can for all realty owners to assemble at my office or at City Hall who have sold or now hold properties assessed for more than they received or is now offered for them. I wager a small-sized army would respond.

SYSTEM PECULIAR TO CITY "Under the present system, unknown elsewhere, neither the Mayor nor Councils have anything to do with it except provide the money for its existence. They have not even the power to investigate the Board of Revision of Taxes. The Supreme Court of our State, in the case of Selig vs. Philadelphia, 232 Pa. 209 (1911), declared that the was virtually the effect

Selig vs. Philadelphis, 232 Ps. 209 (1911), declared that that was virtually the effect of the Act of March 14, 1865, P. L. 220, and its supplements.

"By acts of Assembly in all the second and third class cities of this Stats the entire assessing machinery is regulated by Councils. Personally, I cannot see why this all-important branch of our mon-cipal life should continue to be kept so far removed from the personal touch of our citizens. Its control, regulation and maintenance should be placed at once in the hands of those whe are directly responsible to the people, and upon whom they can call for an account of their stewardship.

"The second and third class cities, by the

an account of their stewardship.

'The second and third class cities, by the aid of the Legislature, have made another advance in the solution of assessment problems; they have wiped out the three-fold classification of real estate; to wit, built up, suburban and rural or agricultural. And there seems to be no good reason why we should not ask the Legislature of 1917 to do the same for us.

"One other suggestion commends itself One other suggestion commends itself to me as respects future legislative action upon real centae, and that is the demand for an act that will take out of the exempt class and place in the taxable area the real estate of quasi-public corporations, which, as I, have heretofore explained at some length, are declared by judicial decision to be untaxable.

"I think I have now exhausted the real estate vein, and will proceed to explore and develop new personal property claims. Although hardly personal estate, I consider the present-day ground rent, as respects money and interest, practically a mortgage. Under the set of 1913, heretofore referred to, a four-mill tax is levied upon a mortgage, while no tax is levied upon the ground. gage, while no tax is levied upon the ground

"Quick to notice this anomaly, real estate operative builders and others have created ground rents instead of mortgages, with a corresponding loss of income to the city. (Taxation, when levied upon the real estate and upon the mortgage or ground rent secured thereon, is obnoxious as double taxation, but either one of two courses is just—either both the mortgage and ground rent ought to be taxed, or the tax re-pealed on the mortgage. "I think former City Solicitor Ryan was right when, in 1916, he advocated an act for the taxing of money at interest below.



grand collecof 100 fine mixed Single Tulips which, if planted now, will bloom

profusely next spring. Plant them around your home, the garden, or the back yard.

Also Hyacinths, Nareissus, Crocus and all other bulbs for fall planting, now ready. Bulb Catalogue Free.

Michell's Seed House

relieving the city of the necessity of paying a tax to the State upon nonds issued by The passage of similar nots in 1917 would not the city, in all probability, nearly

There are two forms of taxation, both local in their character, now collected by the State, which should, by appropriate acts of Assembly, he transferred to the respective counties, to wit, the present mercantile license tax and the collateral inheritance tax. The net income from both of these sources, while variable, is certain of collection and would make a substantial addition to the city's present income.

"Under and by virtue of the act of 1844 the horse has been and is a subject of taxation. I see no reason why his legitimate successor, the automobila should not likewise become a subject for local taxation, and to make it so would help to swell the grand total of additional revenue.

"Probably under the old comfort" Acts of 1789, 1790 and 1838, and if not by them, by a new and comprehensive act, the city by ordinance could provide revenue by licensing or taxing a variety of subjects, such as shows and exhibits of various kinds, tunnels and vauits signs, private bridgeways and many other special privileges extended by the city and from which it receives no return in rev-

"In connection with personal property taxes, if they are to prevail, then their assessment and collection should be earnlike way, and no one who is liable for these taxes should escape their payment. Unless this species of taxation is rigorously enforced, it becomes a farce. There is today
current an opinion that the collection of
these personal taxes cannot be enforced;
that while the returns of personal properly
may be voluntarily or involuntarily made,
if the person taxed does not pay, there is
no efficient machinery given to any one to
sue or force payment. If such be the case,
then proper and efficient machinery cannot
be supplied too quickly. this species of taxation is rigorously en-

"I realize that I have not completely covered the almost interminable mass of taxable subjects, but I think I have struck the high spots, and I am anxious that you should have this product, imperfect as it is, as a help in the discussion that will ensue preparatory to fixing the tax rate of 1917. Heing a rea' estate owner myself, I want to see a low tax rate, but I have taken my stand against a continuation of the injusitous practice of long-term loans to pay for current needs. I neither want to pay for current needs. I setther want my children to pay for the bread I am now eating, hor do I want to prescribe for the other fellow medicine which I am not ready

and willing to take myself." ALEXANDER BROWN DIES IN AIRCRAFT CRASH

Brothers & Co., Fourth and Chestnut streets, which was founded by his great great-grandfather, Alexander Brown. At Yale he rowed on the crew and played football.

Mr. Brown became a member of the crew of the famous gunboat Gloucester, under the command of Commodore Richard Wainwright, which took part in the rescue of Commodore Richmond Pearson Hobson and his men from the imperiled Merrimac. . At



Probably that Probably that ac-Once a man comes to this establishment, it is seldom, indeed, that he will go elsewhere for his

formance.

It is gratifying to know that so many men are convinced that a reputation for superior craftsmanship, proven through sixty - eight years' experience, is a safe guide to the securing of the best in men's clothes.

HUGHES MULLER 1527 Walnut St.

Tomorrow Formal Fall and Winter Opening



To many this announcement is superfluous, for they dine here consistently. But, as we are all creatures of habit, so then we, too, must put on our "Sunday Clothes" and with

12th & Arch Sts.

Claude M. Mohr. Mgr

TABERNACLE CAMPAIGN Last May Mr. Brown announced his with drawal from the polo game to take u aviation. He sold his pontes in New York and entered into the new sport with a COMMITTEE TO MEET

Joseph MacLaughlin, Director of Supplies, Will Speak Tonight at 59th and Spruce Streets

The campaign of Tabernacie Lutheran Church, Fifty-ninth and Spruce streets, to The only serious accident that has oc-curred at the Philadelphia School of Avia-tion at Essington before today was on July 12, when Walter H. Shaffer, of Har-risburg, a studest, plunged into the river and was nearly drowned. His machine was raise \$70,000 by December 1 "to clear the debt and build a church," is creating considerable interest in West Philadelphia The campaign was opened on October 8. Shaffer, when the accident occurred, was

by the Rev. H. H. Weber, of the Board of Church Extension, who gave \$1000 cutright and promised to make up the last \$500 of the \$70,000 fund. A large clock has been placed on the awn of the church and it is expected that he hands will move steadily around to the

Shaffer, when the accident occurred, was giving his test flight previous to gaining his license. He had made his altitude flight and was making the figure eight, when his foot slipped and the machine made a sharp dive dosuward, turned turtle and then sank in the river. The student aviator was hauled from the tangled wires by several men in boats. Shaffer's accident Joseph MacLoughlin, Director of Supplies

More Exports to Holland Barred
WASHINGTON, Oct. 24.—Consul General Skinner reported from London that the
British Government has forbidden exportation to Holland of meat, bacon, fish and
sheepskins until further notice.

## BAD BOYS BREAK JAIL AND ROB SHORE STORE

Police Hunt Philadelphia Lads Who Sawed Way From Atlantic City Cell

detectives are doing their utmost them back in a more closely guar-fleveral small robberies are blamed boys, who have been making to this section since beating their w on a freight train from Philadelphia are.

## The Return of the Prodigal



T IS amusing to us and probably to most trained piano men to read a dealer's explanation of the rise and fall of pianos and piano men.

I He tells us in well-chosen and flowery language of his haps and mishaps in the piano business, explaining that now, after fifteen or sixteen years of experience, his establishment is selling a line of choice instruments. He admits his store experimented with various makes of pianos and relegated to oblivion dozens of makes which they found, after long experience, were not worthy to be housed under the same roof with the pets they have now chosen and qualified as "par excellence."

He admits, however, that for several years a sheep strayed from their fold and became a part and parcel of another shepherd's flock, but their house has accomplished wonders to induce that sheep to come back and stand as an emblem of righteousness in its proper place. And there, where the baby was carefully nursed and raised when it was young, it is again crying out to the public from its original incubator to come along and take one.

I The strangest part of the story is, however, that the store in question admits it took them sixteen years to pick out what they call a good line of pianos. What about the people who purchased those admittedly poor instruments they sold in all these years? What guarantee have the people now that they are not mistaken, as they were sixteen years ago?

I Does it not, dear reader, after all, simmer down to common everyday facts that need no polish to cover up the defects, that the judge of bricks is the brickmaker; the judge of cloth, the intelligent weaver, and the farmer the judge of grains? A jewelry salesman may know little about jewelry, but the watchmaker understands a watch, and the piano manufacturer understands pianos. If you go to the manufacturer direct, as we are, you surely stand a better chance of getting a superior article and more satisfaction for less money than you can get from a dealer in any line, as we are the only plano manufacturers in Philadelphia. We claim, and common sense will tell you, that we can save you from 25 to 30% on the purchase of a piano, together with knowing that it is made here in Philadelphia and by dealing directly with the maker, eliminates all middlemen's profits.

We manufacture uprights, grands and players of the best quality and latest style for the least money and on easy weekly or monthly payments.

IT PAYS TO THINK



West Philadelphia Branch 52d and Chestnut Sts.



Factory: 50th and Parkside Ave.

North Philadelphia Branch 2835 Germantown Ave.