

The Centre Democrat.



F. E. & G. P. BIBLE, Proprietors.

"EQUAL AND EXACT JUSTICE TO ALL MEN, OF WHATEVER STATE OR PERSUASION, RELIGIOUS OR POLITICAL."—Jefferson.

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FRANK E. BIBLE, Editor

There is weeping and wailing and gnashing of teeth in Kentucky, as Phil Thompson got left again. Blue grass, whiskey, fast horses, and handsome women, are all Kentucky products that the world appreciates, but the greatest of all modern products of "The dark and bloody ground" Phil Thompson has no place whereon to lay his political head.

Our neighbor the Watchman finds fault with Senators Wallace, Hall and Wolverton for being absent when the outrageous senatorial apportionment bill was being discussed in the Senate. The criticism of Senator Wallace is unjust as his health is so poor that his physicians have prescribed absolute quiet and rest, and he was absent simply because his presence would have been positively dangerous to his life. Senator Wallace has never refused to perform the duties of his office, nor has he ever shirked them. He is now in Florida in search of health, which we sincerely hope he may find.

THE COW BOY IN THE PUBLIC SCHOOL.

The cow boy in the public school is getting entirely too numerous for the safety of life and morals in that great nursery of American citizenship. When a boy leaves the study of grammar and arithmetic, turns himself into a perambulating arsenal, and engages in cow boy antics and practices in the school room, that boy has finished theoretically, his education, and should be allowed the privilege of breaking stone on the public road six days a week for a year.

The five cent novel which recounts the adventures of mythical creatures like "Slim Jim, the Rover, or the Pirate of Logans branch" "Freckled Moll, or the Belle of Half Moon Hill," and kindred works, is the parent of the Cow boy of the public schools. Nor is the country press free from this evil; many papers in order to create an extra village sale go into a Sunday edition filled with the sensations and scandals of the week, publish the vilest scandal, the most indecent allusions, and personals and get them into the hands of the young. It is only a few years since a vile sheet came to our town every Saturday which attacked the fair fame of some of our purest ladies, and whose correspondent did not hesitate to throw out the broadest innuendos concerning our people. It was suppressed, but the sensational "Sunday" paper has taken the place of the "owl" and while they are a decided improvement in every way on the black mailing sheet that used to come here, they are not proper reading for our boys and girls. The five cent novel of our news stand is not literature anymore than is the sensational, scandal mongering, gossiping, Sunday paper legitimate journalism. One is the outgrowth of the other and the cow boy of the public schools is their joint production. The suppression of both would perhaps remedy the evil. Obscene literature is one of the growing evils which is forcing itself to the front and the local press in many places is aiding in its dissemination. It is not only corrupting our youth but is drying up the pure fountain of the English language, and making such a compound of philological villainies that one forgets that he ever had a mother tongue.

We sow the seeds of moral and intellectual degradation every time a trashy novelette or sensational paper is placed in the hands of the young. And it is not surprising to find young boys worshipping at the cow boy shrine, or girding up their loins for a robbery or murder after the style of a Jesse James or Abe Buzzard.

TO THE VICTORS BELONG THE SPOILS.

Our Republican friends have developed a wonderful solicitude for Civil Service Reform since the advent of a Democratic administration, and every utterance of the Civil Service reform association is hailed as a special deliverance of those in office from the official axe of the heads of Departments. "To the victors belong the spoils" was a principle carried out both in letter and spirit by Republican administrations and Civil Service Reform meant simply the retention of the partisans of that party in office. The Republican office holder is just now trying to determine what is "offensive partisanship" and if left to define that phrase not one of them would come within its meaning. The pledge of reform given in the Democratic national platform and in Mr. Cleveland's letter to Curtis and in all his public utterances will be faithfully carried out. But to fulfill this pledge many removals must be made. The administration of the different offices will be put in the hands of those in political sympathy with the President. Officers whose terms expire will be replaced with Democrats equally or better qualified; incompetent, inefficient and offensively "partisan" officers will be removed and competent men put in their places. In this way only can there be a reform in governmental affairs. In this sense we say emphatically "To the victors belong the spoils." The place of an incompetent Republican will not be filled by an incompetent Democrat, that would be a mere continuation of Republican methods with Democratic workmen. The change must be complete and for the better. The political atmosphere will be fearfully charged with electric profanity as each victor thinks he should have some of the spoils, but time will purify the atmosphere and the disappointed lion will lay down with the Republican lamb, as they both hunt new pasture. "To the victors belong the spoils."

P. S.—The above editorial was a little "previous." We are the "victors" but the other fellows get the "spoils."

OCCUPATION TAX.

The city of Williamsport claimed the right to collect a tax upon "occupation" under an act of assembly of 1875, under which cities of the third class, "all persons, real and personal property, and all other matters and things which are taxable for state and county purposes" could be taxed. The city authorities directed the assessors to assess all offices and occupations at what they might believe to be the yearly income therefrom. George S. Banger a taxpayer who was assessed at \$2,000 refused to pay, and the matter went into the courts. Banger was beaten in the Lycoming court and appealed to the supreme court. The lower court was reversed and while admitting the right of cities to tax occupations, Judge Paxton who delivered the opinion disposes of the case in the following language:

"The assessment upon 'occupations' is hopelessly, incurably vicious. The plain mandate of the constitution has been wholly ignored—all taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax." Under the guise of an "occupation" tax, the city of Williamsport has levied, and is seeking to collect, one upon income. Of all forms of taxation this is the most odious to the American people. It was submitted to during the war from a feeling of patriotism, in view of the great financial strain to which the country was then subjected. But when no such cause exists there is no excuse for imposing such an obnoxious burden; still less ought it to be permitted without authority of the law and under the cloak of tax upon occupations. The tax

we are considering is especially odious from the fact that it assumes to tax the income derived from labor and exempts the income derived from capital. So crudely has the matter been done that there seems to have been no uniformity even in the lack of uniformity.

"The right to levy an occupation tax gave the city no right to levy an income tax. It gave the assessors no right to inquire into the income of anyone, nor to base anything upon a refusal to answer such questions. The inquiry itself was impertinent and unlawful. The proper result is to be reached by a classification. Physicians, lawyers, merchants, clergymen, bankers, manufacturers and mechanics may be classified and uniform occupation tax assessed upon each class. But it will not do to tax one member of a class \$100, and another member of the same class \$1,000, upon the supposition, or even the fact that one earns more than the other. An occupation tax is peculiar in its character. It is not a tax upon property, but upon the pursuit which a man follows in order to acquire a property or to support his family. It is a tax upon income in the sense only that every other tax is a tax upon income; that is to say, it reduces a man's clear income by the precise amount of the tax. But it is in no sense an income tax. It will be time enough to assess an income tax when the legislature authorizes it; at present no such authority exists. The decree of the lower court is reversed, and the record is remitted, with instructions to issue an injunction as prayed for in the bill."

The mistake the assessors made was their failure to discriminate between an "occupation tax and an income tax, and they seem to have laid an income tax in this instance, Judge Paxton's opinion is worthy of perusal and may furnish a guide for our assessors when assessing the different occupations.

A POOR BALANCE SHEET.

Auditor General Niles notifies the ways and means committee of the house of representatives that unless great care is exercised "the expenditures will greatly exceed the revenues." To this proposition Mr. R. M. Snodgrass, chairman of the committee on appropriations, returns the flippant answer that the auditor general is more scared than hurt.

An exhibit of the books seems to show that the auditor general is right and the chairman of the committee on appropriations wrong in this important matter. The revenues, according to the auditor general's estimates, aggregate \$6,200,000. The expenditures that must be provided for sum up \$4,420,000. The deficiency bills, appropriation bills and credit settlements chargeable against the resources amount to \$1,904,000, making a total on the wrong side of the balance sheet of \$124,000. Pending bills to repeal tax laws, if adopted, would strike off \$2,013,000 from the receipts increasing the deficiency to \$2,137,000.

Fortunately the ways and means committee of the house takes Mr. Niles' view of the question and purposes to remedy the evil so far as that can be accomplished by defeating the repeal bills. But that will not suffice to make the ends meet. It will be necessary to defeat some of the appropriation bills and the long rolling combination which it is said has been formed may make that possible. The people of this state have anything but an attractive future to peer into in the matter of the state's fiscal affairs.

We hope that Secretary Whitney has taken the precaution to insure any portion of the navy that he rashly sent to Central America by way of the Atlantic ocean. It would be much safer to ship them by rail, and then there is not much danger of the marines getting sea sick.

Taxing Private Corporations For Public Purposes.

One of the most important bills now claiming the attention of our State Legislature is the one introduced by Hon. Leonard Rhoads, of Centre county, to regulate the taxation of private corporations for public purposes. It is well known and almost universally conceded that corporate stocks now represent a very large part of the property within the State, and new corporations in great numbers are annually organized, exempting more and more property from the burdens of local taxation, until the property on which taxes are assessed is unduly and unproportionably burdened for the maintenance of the State and local governments, thus causing one class of citizens to become impoverished while another class grows rich and powerful and is constantly enlarging its sphere of operations, widening and deepening its influence and exhibiting an assumption of power not warranted by the provisions of the State Constitution, and which, if not curbed, will soon subordinate all other industries and interests to the dictates of corporate bodies.

So pronounced has this evil become that the Governor of the Commonwealth, in his late annual message, directs the special attention of the Legislature to the subject, and recommends the enactment of such laws as will distribute the burdens of Government equally among all the citizens of the State.

But in order that there may be no misapprehension on this subject in the mind of anyone, let us, for a few moments, look at this question of taxation from an impartial and unbiased standpoint. The total value of the real estate of this entire Commonwealth is \$1,600,000,000, and the paid in capital of the corporations in the State aggregates \$1,000,000,000, or, in other words, the paid-in capital of the corporations is one eighth less than the total value of all the real estate. Now, according to every principle of fairness, the corporations should pay one eighth less taxes than is assessed upon real estate—that is, every time the owners of real estate pay eight dollars of taxes the corporations should pay seven dollars. But what are the actual facts? The gross sum collected from these two sources is \$33,000,000, and of which amount the real estate pays \$30,000,000 and the corporations but \$3,000,000. Where as a fair, just and equitable adjustment of this burden would compel the real estate to pay \$18,000,000, and the corporations the residue, or \$15,000,000, or \$10,000,000 more than they now pay, and which by proper legislation they have shifted from their shoulders on to yours.

The bill now pending proposes to remedy this wrong by providing "That the Auditor General and State Treasurer shall annually fix a rate of taxation upon the capital stock or shares of private corporations, subject to tax, the proceeds of which shall be sufficient when added to other State taxes upon such corporations to cover the estimated amount of annual State expenditure, for the support of the Legislative, Executive and Judicial branches of the State Government, including interest upon the public debt, pensions and gratuities charitable institutions, soldiers' orphans' schools and National Guards, and also for the entire support and maintenance of the common schools of the State and for appropriations to Normal Schools."

Compelling corporations to pay an annual tax rate upon corporate stock clearly sufficient for the support of our public schools, and relieving real estate from taxation for these purposes will be a great advance towards equality and justice in taxation, as well as an immense relief to the owners of real estate in every part of the Commonwealth. Every farmer, every mechanic and

every wage-worker in our broad domain is directly interested in the passage of the bill. Its provisions are so fair and equitable as to challenge the closest scrutiny, and its distribution of the burdens of Government so just that none can complain.

There is another feature of this measure that should not escape the attention of our citizens. Its wise and wholesome provisions will confer upon every school district in the State equal educational facilities. Not only will the farmer, the mechanic and wage worker be relieved from the payment of schools taxes, but the fund set aside for the maintenance of public schools will enable all the districts to keep open their schools for the same period, paying teachers the same rate of salary and securing equal talent, so that under the provisions of this Act the wealthy districts will have no preeminence over their less fortunate neighbors.

So just and equitable are all the provisions of his proposed measure that the more carefully we examine its merits the more profoundly are we convinced that it should become a law. But to secure so desirable an end work is necessary. Let petitions be extensively circulated in every district, numerous signed and forwarded at once to the Senate and House of Representatives, urging the passage of this Act. Personally see your members and give them to understand that if in this hour they forsake your cause and turn their backs on your interests you will take special care that they shall never have a like opportunity again. You must expect opposition, and opposition well organized and equipped for work, and you can only succeed by a united effort. Now then to work. Make a thorough canvass of the community. Explain the merits of this bill and secure the signature of every citizen to your petition. When the members of the Legislature, your servants sent to do your will, see that you are determined to obtain an equalization of taxes they will give heed to your request and carry out your wishes.—Farmers Journal.

One of the brightest, newsiest, best edited and progressive dailies among our exchanges, is the Philadelphia Record. On Thursday last, it came to us in quadruple form with an account of Philadelphia's past and present. Showing its wonderful strides as a manufacturing centre, its increase in wealth and population etc., but nothing evidences the progress of the Quaker city more than the energy and enterprise of her newspapers, and particularly the Record and Times.

There is a generous rivalry between these two great dailies, but each moves in a sphere, totally different from that of the other. Both are the creations of individual effort, and are the best exponents of advanced journalism of America. The Record is the best penny paper in the United States, Brother Singler runs the most successful cow, and one of the greatest dailies of Philadelphia. Long may they wave.

At this distance we can safely say to England and Russia, "go in, we will furnish the steaks."

CHARLOTTE, March 26.—Information has reached us here of a sensational occurrence near Wadoboro, this state, on Tuesday evening. A tramp called at the house occupied by two ladies and asked for lodging. They at first refused his request, but finally agreed to lock him in a closet, where he was to remain all night. About twelve o'clock the ladies were waked by a negro, who had come to the room. He threatened to kill them if they made an outcry, and demanded money which one of the ladies said she would get. She went to the closet and unlocked the door, when the tramp, who had heard the whole conversation, sprang out pistol in hand. The negro started to run, but the tramp fired, killing him instantly. Shortly after it was discovered that the supposed negro was a white man, who had blackened himself and invaded the house. He was recognized as a neighbor of the ladies.

ITEMS OF INTEREST.

A coal famine prevails in Bainbridge, Dauphin county.

The Australian contingent for the Sudan has arrived at Aden.

The Egyptian budget shows a deficit for the fiscal year of 1884, \$4,215,000.

The receipts from internal revenue Saturday were \$281,751, and from customs, \$541,859.

John Gilmore, aged 65 years, has lived in a cave near Vosburg for the last ten years.

The House of Commons last evening, 294 to 296, adopted the Egyptian financial agreement.

General Wolsley having inspected and approved the summer cantonment of his troops has retired to Dongola.

It is now considered probable that Postmaster Peaton, of New York city, will next week be appointed to succeed himself.

Morris Singer, of Media, who died recently as was supposed of cramps it has since transpired committed suicide by taking poison.

Joshua R. Jones yesterday entered judgement against Peter W. Zeigler upon a note for \$2209.08 dated March 26 and payable in one day.

Henry C. Steven Postmaster at Keeseville, N. Y., and his former clerk, Benjamin Mason, have been arrested, charged with forgery.

William McCorkle of East Fallowfield, Chester county, recently lost a pair of horses by death which had attained the ages of 40 and 41 years.

Judge Penrose, of the Orphans Court, yesterday filed an opinion dismissing the exceptions to the adjudication of the estate of Charles Hotz, deceased.

Mary Fisher, of No. 240 Brier place, was severely burned by her clothes taking fire from a stove last night. She was taken to the Pennsylvania Hospital.

Henry W. Dildine, a hermit for the last thirty years, living at Cresco Monroe county, died recently. He led a secluded life because of disappointment in love.

Jeff Davis has been suffering from a return of his rheumatism complicated with a breaking out of his old wound, which he received in Mexico thirty-eight years ago.

The will of George Peabody bequeaths, on the death of his widow, \$1000, each to the Pennsylvania Working Home for Blind Men and Merchant's Fund in Philadelphia.

Thus far 459 State license for liquor traffic have been paid for to State Clerk bell. This is far in excess of the same period for previous years, as the rush generally takes place in June.

Colonel Snowden, the superintendent of the Philadelphia Mint, has been requested by the Treasury Department to prepare a report on the best means of preventing the counterfeiting of silver coin.

The Postmaster General has requested the resignation of E. J. Dallas, Chief of the dead letter division of the Post Office Department, to take effect on the 1st of May. J. B. Baird of Georgia, will be appointed as the successor of Dallas.

George Hooper, colored, a convict in the Maryland Penitentiary, escaped Saturday by scaling the wall of the prison yard. He was one of the trusted convicts, and took advantage of his liberty in the yard. He had yet three of five years to serve.

Fred J. Winston President of the New York Mutual Life Insurance Company, of New York, died on Friday night at Fernandina, Fla., which he had gone for his health. His death was preceded by a stroke of paralysis lasting only a few hours.

The following Philadelphians sailed yesterday from New York to Antwerp by the Red Star steamer Noordland: P. Brock, Charles H. Meyer, Miss Schmoele, Miss Anna Schmoele, Miss S. P. Robins, William H. Newbold, Mrs. Newbold, Miss Linda Schmoele, Miss Robins.