

**TWO VITAL TOPICS**

Discussed by Able Minds Through the People's Medium.

**THE QUESTION OF TAXATION**

As Advocated in a New Platform and Viewed by a Thinker.

**FREIGHT RATES AND RAIL ABUSES**

To the Editor of The Dispatch:

This association, knowing the high esteem in which Rt. Rev. John J. Keane's economic opinions are held, wrote to him for his views on the platform herewith. As it will be of interest to your readers, we submit the platform and his reply, which has been coincided in by 81 other college professors.

**NEW YORK TAX REFORM ASS'N.**  
BOLTON HALL, Secretary.

- The following is the platform of our association:
1. The most direct taxation is the best, because it gives to the real payers of taxes a conscious and direct pecuniary interest in honest and economical government.
  2. Mortgages and capital engaged in production or trade should be exempt from taxation; because taxes on such capital tend to drive it away, to put a premium on dishonesty and to discourage industry.
  3. Real estate should bear the main burden of taxation; because such taxes can be most easily, cheaply and certainly collected, and because they bear least heavily on the farmer and the worker.
  4. Our present system of levying and collecting State and municipal taxes is extremely bad, and spasmodic and unreflect-

ing tinkering with it is unlikely to result in substantial improvement.

3. No Legislature will venture to enact a good system of local taxation until the people, especially the farmers, perceive the correct principle of taxation and see the folly of taxing personal property.

Therefore, We desire to unite our efforts, in such ways as may seem desirable, to keep up intelligent discussion and agitation of the subject of taxation, with a view to improvement in the system and enlightenment as to the correct principles.

Here is Rt. Rev. John J. Keane's reply:

CATHOLIC UNIVERSITY OF AMERICA,  
WASHINGTON, D. C., Dec. 3, 1891.

Mr. Bolton Hall, Secretary of New York Tax Reform Association.

DEAR SIR:—In answer to your inquiry I offer the following views, with the distinct understanding, however, that I present them simply as the expression of my own individual opinions.

The question of taxation is so complex and so difficult, as well as so important, that any association established with the view of studying it in a disinterested way cannot fail to be exceedingly useful. The end toward which all efforts should tend is to make the taxes at the same time as light upon the citizens, as profitable to the State, as equitably distributed, and as inexpensively and honestly collected as possible.

I freely admit that in general the direct tax is preferable to the indirect. The latter is more likely to cripple industry, to impede commerce, to decrease the prosperity of the workers, and to open up avenues for dishonesty. It is, however, to be remarked that when any tax, whatever it may be, has been for a long time established, things are sure to adjust themselves that everyone, directly or indirectly, will bear a portion of it.

Should a direct tax fall on land, or incomes, or on capital? Without pronouncing definitely upon this question, I recognize that the tax should not strike the agents of production, e. g., live stock, trees, steam engines, in a word the capital engaged in industry; but rather the proceeds obtained from the gross but the net proceeds.

Whatever be the nature of the tax, it should be proportioned to the resources of the citizen; and it is desirable that it should be progressive; it should never be collected on necessities; and it should not

be levied on profits in such a manner as to discourage industry and commerce. Thus, in the case of a direct tax, small properties should be exempt from it, because most frequently they do not suffice for the essential needs of the possessors.

In the case of an indirect tax, it should not be placed on objects of prime necessity, such as bread and salt; but it can well be established on what may be termed luxuries, such as tobacco and alcohol.

A tax should never be levied in such a manner as to invite fraud; and, especially, in such a way as to invite perjury. As an example of the latter may be mentioned the oath demanded of all passengers entering the port of New York.

Finally, no tax should be imposed on occupations of such a character that their being taxed would seem like an approval or encouragement of immorality.

Hopeing that this will sufficiently answer your inquiries, I am very truly yours,  
JOHN J. KEANE, Rector.

**TRANSPORTATION CHARGES.**

**A Suggestion Regarding the Equalization of Freight Rates.**

To the Editor of The Dispatch:

In your editorial of December 13, entitled "The Regular Thing," a position is taken by your great journal at once encouraging and remarkable. Encouraging, because, should the corporate combine in abuse of transportation continue to grow in power of partiality, then indeed are dark days ahead for industrial and commercial growth. Remarkable, because very few able journals of wide repute and circulation have had foresight to read between the lines in such publications as you refer to, or if blessed with the foresight have proved wanting in courage, honesty of purpose and national independence to raise their warning voice toward drawing public attention to the design.

The Hon. Aldace F. Walker is practically an attorney for the combination of corporations of which he has been selected as the head. It is fitting he should formulate his "special plea," as you justly term it, and get

before the great public jury by means of the Forum or any other agency which could be trusted to do justice to the thinking portion of that jury. They are the ones that bring in the verdict. The gentleman ably exhibits his power as a pleader by so mixing the mass of his argument with truth which are founded on false position, dextrously damped with terms of respect for invested capital or rights, that he molds a presentable object, which may become vitalized into a moiety of oppression under his cunning hands.

That a quota of analysis may be contributed by one of this great national jury and expressed to his fellows through your pages is the writer's apology for intruding this paper upon your notice.

A fact accepted so universally as to clothe it in the color of right, is that there are matters of public economy which are "private" and those that are public. We recognize industrial pursuits and domestic economy as private, subject to public regulation; the governmental machinery, State and national, as "public," subject to private regulation by ballot, coupled with the idea that equal opportunity shall be given to all—partiality to none. Carrying out this idea is the cultivation of the tree of knowledge in our public schools and the establishing of the postal system of distributing mail with distance eliminated.

Mr. Walker takes the popular but erroneous position that rail transportation is "private" enterprise, whereas it is just as much a "public enterprise" as is the postal department of our nation. The postal department has wisely been conducted upon the principle of being made self-sustaining, and every man in the nation, rich or poor, and wherever located, whether buying one stamp or a million, has to pay a like amount for service, regardless of location and distance. This wise policy (wise because just) of American equality in opportunity all—the result of growth, just as will be brought about a growth of knowledge in transit and telegraphic communication.

Fortunately for the masses and perpetuity of democratic ideas, from want of tonnage and opportunity to make money by its private manipulation and control of postal service; out of it has grown that principle of equalities and average which enables the public school books, entitled newspapers, and letters to spread like rays of sunshine all over this nation. The railway managers demonstrated their tyrannical disposition, their

power to build up or destroy business centers. As the result of an effort to correct the abuse of means of transit, the inter-State commerce law was enacted. True to their big nature the railway managers have, in most cases, defied openly or covertly these laws, and instead of helping to find a solution to the question of legitimate transit have used force, money and misrepresentation to restore to the old order of things by endeavoring to make the law ineffectively and odious and get public sentiment for the repeal of this law.

The vast pooling of the railways contrary to law, but natural to legitimate transportation, and the call for observance of rules of "competition," or, as Mr. Walker justly terms it, "war," is causing heads of traffic departments serious trouble, and may teach these railway managers that "honesty is the best policy," and that life and protection to transit demand recognition of equality in opportunity to all by a flat rate eliminating distance. "The laborer is worthy of his hire," and competition should not be allowed in transportation and communication. It should be conducted on a basis of worth of service value, as shown by the results of their figures now of record based on "average" with distance eliminated. The inter-State commerce reports of 1890 (the last statistical report available) shows some remarkable data. For instance, the average haul of tonnage for the whole nation was one hundred twenty-seven and thirty-six hundredths miles. The average gross revenue per ton per mile was nine and twenty-two hundredths mills. Multiply these data and we find that had distance been eliminated from calculation \$1.19 per ton, or less than five and nine-tenths cents per 100 pounds, was the average revenue the railways put upon tonnage of freight. But in mind this is gross charges, and includes revenue for betterment of roads, operating expenses, interest on bonds and dividends upon stock, allowing the passenger service and charges to be just as it was.

That the revenues of freight have been based upon the greatest amount possible to charge goes without saying. Therefore the railways, State or inter-State, should not only be allowed to pool, but be compelled to pool and eliminate distance, and not be allowed to charge more than 6 cents per 100 pounds for any and all tonnage any distance. This to be a basing rate. Then a rate of 1 cent per

100 pounds should be collected by the Government to create a fund for the purchase of these lines. An additional rate of 1 cent per 100 pounds on lots of less than full car lots in one shipment should be allowed as initial and terminal charge for loading and unloading, and a graduated scale of charges up to double the basing rate be made on valuable shipments, demanding face value in case of loss or damage in transit; half of which additional charge above 7 cents shall go to the sinking fund or the purchasing fund of the Government, and half to the lines of transit.

This is the principle of equality of opportunity guaranteed by the Constitution of the United States to all its citizens. Its application to possible improvement in commerce and industry can only be measured by looking at transit and commercial intercourse in days prior to applied steam power and that of today. Let us see to it that no corporation is permitted to shut off or turn on the valves in the life-blood pipes of commerce at their own sweet will. It was well enough when we did not know any better. No further extension of railways should be made except after permission is granted and its needs shown to the inter-State commission. And when such wants were shown the lines should be built by the communities living along the lines and ceded to the general Government. Justice to the railroads in saving them from their battles of competition and State regulation, as well as justice to every individual and locality in this nation of industry and trade, demands a study of corporate monopoly and a careful consideration of transportation and communication by news journals and statements.

KEARNEY, N.B., December 13.  
H. J. GUSTIN.

**Commendable.**

All claims not consistent with the high character of Syrup of Figs are purposely avoided by the Cal. Fig Syrup Company. It acts gently on the kidneys, liver and bowels, cleansing the system effectually, but it is not a cure-all and makes no pretensions that every bottle will not substantiate.

**Great Preparation for To-Morrow.**

Extra force of clerks to wait on you promptly.

WILL PRICE, 47 Sixth street.

**SOME WHO KNOW**

What an Eolian is:  
Hon. E. H. Stowe, S. L. Schoonmaker,  
Capt. J. J. Vander- T. B. Atterbury,  
griff, Benjamin Thaw,  
Charles J. Clarke, P. C. Knox,  
Hon. R. F. Jones, Jas. A. Chambers,  
And many, many others (we could fill a column with their names) have purchased self-playing Eolians from us. All more than pleased. Why not please you? If you do not care to buy, come anyhow, and hear the wonderful music. Anyone can play them. You can.

MELLOR & HORNE,  
"Palace of Music," 77 Fifth avenue.  
Open every evening.

**Puff Boxes.**

Sterling silver and sterling plate. Nice, dainty little things for ladies, at  
HARDY & HAYES,  
Jewellers,  
Three doors from City Hall, 829 Smithfield street.  
Open every evening till Christmas.

**The Fort Pitt Souvenir Spoon.**

The handsomest souvenir spoon in America—an excellent Christmas gift. Tea spoon \$3, coffee spoon \$1.75 each. Mailed to any address. Sold only by  
E. P. ROBERTS & SONS,  
Fifth avenue and Market street.  
Open every evening. MWF

**Embroidered Silk Night Shirts.**

Put up one in a box—handsome present.  
WILL PRICE, 47 Sixth street.

**Initial Christmas Goods.**

R. S. DAVIS & Co., 96 Fifth ave.

**1891 CHRISTMAS 1891**

Another year is about to end, and the climax—the Christmas climax—is here. Triumphs have crowded the year 1891. Acquaintances, friends, patrons, and our business, have all increased, AND WE GIVE THE NEXT THREE DAYS TO

**MIRTH, MUSIC AND MULTITUDES.**

On Monday, Tuesday and Wednesday of this week, our

**GRAND XMAS CARNIVAL**

Will be in full blast. Santa Claus will hold three receptions daily, from 9 to 12 noon, 2 to 5:30, and 7 to 8:30 each evening. For the next three days we keep open house and say to everybody in the two cities: COME, AND WELCOME. Come and crowd our big auditorium to its utmost limit; come and enjoy yourselves. Children are more than welcome, but they must be accompanied by adults. Each child that comes will be presented with a box of candy.

**PROF. GUS. A. WURZELL**

Will delight both young and old with his inimitable entertainment of

**PUNCH AND JUDY.**

**ON CHRISTMAS MORNING**

Santa Claus will make his tenth annual tour of the Orphan Homes of the two cities, and present the inmates therein with suitable presents. These presents are now on exhibition at our stores.

The procession will be in two divisions. The time at which each institution will be reached is appended below:

**ALLEGHENY DIVISION:**

- Ridge Avenue Orphan Asylum 9:30 a. m.
- Colored Orphan's Home, Greenwood Avenue, 10:30 a. m.
- Woman's Christian Home, Locust street, 11:30 a. m.
- United Presbyterian Orphan's Home, Monterey st., 12:30 p. m.
- Allegheny Day Nursery, North ave. and Federal st., 1:30 p. m.
- Allegheny Day Nursery, 51 North Diamond street, 2 p. m.
- Allegheny General Hospital, Stockton avenue, 2:30 p. m.
- Protestant Boys' Home, Anderson street, 3 p. m.
- Home of the Friendless, Washington street, 3:30 p. m.
- Little Sisters of the Poor, Washington street, 4:30 p. m.
- Home of the Good Shepherd, Troy Hill, 5:30 p. m.
- St. Joseph's Orphan Asylum, Troy Hill, 6:30 p. m.

**PITTSBURG DIVISION:**

- St. Michael's Orphan Asylum, South Side, 11:30 a. m.
- Homeopathic Hospital, Second avenue, 12:30 p. m.
- Children's Temporary Home, Washington street, 1:30 p. m.
- St. Paul's Orphan Asylum, Tanehill street, 2 p. m.
- West Penn Hospital, 4 p. m.
- Episcopal Church Home, Fortieth street, 5 p. m.
- Little Sisters of the Poor, Bloomfield, 6 p. m.
- German Protestant Orphan's Asylum, West Liberty Borough—Presents taken to Sixth ave. and Smithfield st.
- Children's Aid Society—Presents taken to Dispensary Building, Sixth avenue.

**Our Christmas Gifts for the Boys**

**THE DIME**

Drop a dime into the bank and it locks itself and remains locked until \$10 of dimes have been deposited. Barrel shaped, handsomely nickle-plated, it is the best thing out for saving money.



**BARREL BANK.**

Encourage your boys to begin 1892 by saving their small change.

Only a limited quantity of these. We will give them on Monday and Tuesday with every sale of \$5 and over in Boys' Clothing.



**NECKWEAR.**

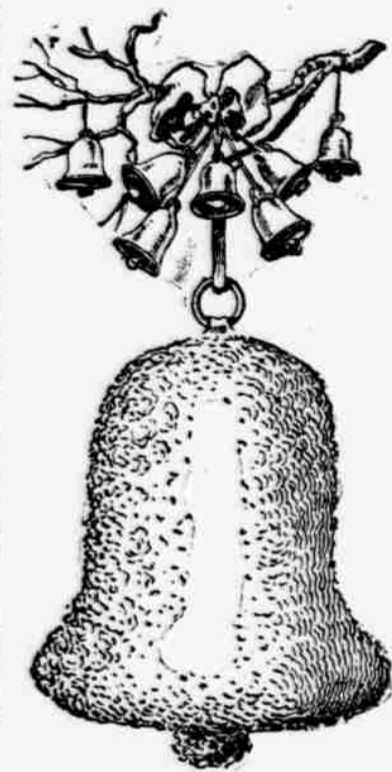
Our Christmas offerings in Neckwear are now open. An elegant assortment, comprising choicest selections from the best foreign and domestic makers, in

**PUFFS, TECKS AND FOUR-IN-HANDS.**

Prices 24c to \$1.75.

**WE'LL MERELY MENTION**

The following, not having room to elaborate or describe our stock of them, which is large, varied and attractive: Smoking Jackets, Dressing Gowns, Silk Handkerchiefs, Linen Initial Handkerchiefs, elegant Neckwear, Embroidered Suspenders, Seal Caps, Mackintoshes, Cardigan Jackets, etc., etc.



Remember, our store is open from now until Christmas until 8:30 to accommodate those who find it inconvenient to visit us during the day.



**SENSIBLE PRESENTS.**

**CHATELAINE BAGS.**

We have a fine assortment of these in plush, grain leather and alligator, with prices ranging all way from

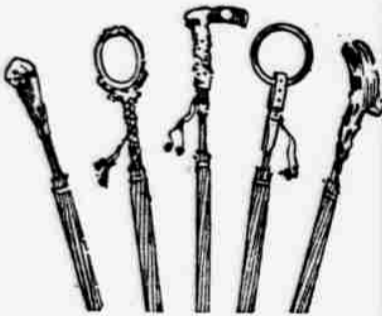
49c TO \$3.

**UMBRELLAS.**

- Gloria Silk, 74c to \$3.50.
- Twilled Silk, \$1.49 to \$5.
- Special guaranteed Silk, \$2.49 to \$7.
- All Silk, \$3.98 to \$10.

All above silks mounted on unique natural sticks, silver trimmed, silver inlaid with pearl, oxidized silver, ivory and bone handles.

SPECIAL—We engrave all umbrellas free of charge.



**A large and elegant line of HOLIDAY SLIPPERS**

For ladies and gentlemen in fancy embroidered velvet, plain leather and alligator, \$1 to \$3.

**GLOVES.**

Gloves make a most acceptable Christmas present.

We have an elegant line from 24c to \$2.50. Kid, plain and fur-trimmed, dog-skin, Jersey and Scotch wool. Fur Gloves and Gauntlets in Seal, Nutria and Coney Fur \$2 to \$10.



300 TO 400

MARKET : STREET.

300 TO 400

MARKET : STREET.