

FREELAND TRIBUNE.

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—BY—

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EDITOR AND PROPRIETOR.

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DEMOCRATIC TICKET.

Judge of Supreme Court,
Christopher Heydrick.....Venango County
Congressmen-at-Large,
George Allen.....Erie County
Thomas P. Merritt.....Berks County

The Income Tax and the Single Tax.

The commission appointed by the state at the last session of the legislature to examine the different tax laws of other states and the several theories of taxation which are being advocated made its report last week. The intention of this committee was only to present facts and figures from which the legislature could judge for itself the best method to adopt. None of the laws in vogue in any of our sister states met the approval of the commission, and the members severely criticized the present unjust and unequal system, although they are all representatives of great manufacturing interests. Regarding the income tax and the single tax the commission reports as follows:

The taxation of incomes is an important source of revenue in Europe, and is ably advocated by many advanced thinkers in our own country, but it has no place in the fiscal policy of any American state. If our people are to be protected by the adoption of that system our assessing machinery would need to be radically changed to make it successful. We believe that a tax on incomes will never be equitably laid by the officers who are elected by the taxpayers. The taxation of property with reference to its selling value, approximated the results sought by an income tax because the selling value of property is fixed in great measure by its earning power.

The plan of taxing property ad valorem is based upon the theory that governmental protection should be repaid in ratio of the value of the property to be protected. The income tax system partially ignores this principle. Both of these methods fall short of the complete accomplishment of their object. The general property tax system fails to tax personal earnings, and the income tax system fails to tax property held for speculation or for personal gratification only.

The single tax system has not yet been brought to a practical test. The revenue laws of no country in the world approach so near to that as do those of our own state. The policy of the present tax laws seems to partake of all of the objectionable features, and none of the advantages of the single tax system, and also of the general property tax system, in that it lays a very large percentage of public burdens on real estate. Yet it fails to discourage the holding of land for speculative purposes. The advocates of single tax appeal to the producing classes and men of moderate means, with the promise that their plan would lighten the burdens of the poor.

Any plan of taxation which will actually do that deserves careful investigation, for all tax systems now in use are more or less oppressive on the laboring classes. These promises may be put to a conclusive test. In the assessment lists of nearly all of our large cities will be found a separate valuation for land and for buildings situated thereon. The value of personal property can be closely approximated. A careful comparison will show that the taxation of land without buildings will diminish the burden on the homes of the poor.

The Situation in New York.

In a private letter to the editor W. B. Estell, of New York, who is thoroughly conversant with the political situation in that state, makes a few pointed comments upon the position of the Democracy. Mr. Estell's business brings him in contact with the people of all sections of New York, and he is capable of forming an opinion which is of more than ordinary value. Although his remarks were not intended to appear in print we take the liberty of letting our readers know the exact condition of political affairs in that state. He sums it up briefly and correctly in the following:

It looks now as though Grover Cleveland is sure of the nomination, and if he secures it he will carry New York state by 40,000. No other man possibly can. It is simply marvelous the hold that man has on the farmers of New York—men who have always voted the Republican ticket, but who are sick of protection and will delight in voting for Cleveland, because to them he represents the tariff reform issue as no other man does. Any other nominee, except, perhaps, Governor Russell, of Massachusetts, would simply be an ordinary Democratic nominee, and they would not support him, but turn reluctantly to their old gods. The Democracy will make the mistake of its life if it fails to give us Cleveland as a candidate.

The Combine Is in Trouble.

The Reaping combine, from all accounts, is suffering with cramps, colic or some other internal malady. President McLeod and his colleagues are not quite so boisterous as they were two months ago, and they probably have good reasons. The Central, it is stated, threatens to withdraw from the consolidation, and McLeod is more afraid of the Maxwells than he is of the constitution of Pennsylvania. The Central doubts the legality of the deal, and rather than be harassed by tedious law troubles it prefers to revert to the old management. At

least these are the rumors which have been spread and they have found many believers. The threatened consolidation of stations along the main line did not take place because the Central would not consent. Numerous other little affairs of this kind were squashed by President Harris, and there seems to be reasons for the report that the Reading is in pain. That the combine may fall of its own weight is the wish of the people in the coal regions.

Spreading the Light.

Judging from correspondence in the Stroudsburg Times it appears that the light is gradually dawning upon the farmers and others throughout this state. The writer of the following plea for better taxation shows that he is imbued with the justice of a tax upon land values, and while he may not know that it is promulgating the single tax doctrine it is evident that he would be one of its staunchest supporters. His complaint, however, of the difference in rates between boroughs and townships is one that will be abolished upon the adoption of the Henry George theory, as land, whether situated in cities, boroughs or townships will be taxed according to its value, and this alone will remove one of the greatest obstacles towns now meet when they try to extend their limits. The Times' correspondent says:

Appeals from the assessments of various assessors throughout the county have been occupying the attention of county commissioners for the past few days and they were numerous. In many instances the assessments made were outrageous, and it really appears as if some assessors were desirous of putting a tax on all forms of public improvement. Especially is this the case with regard to manufacturing establishments. The strongest efforts are made to induce manufacturers to locate, and then, when they have been induced to put up expensive buildings and have made a big outlay of capital, the object seems to be to tax them out of existence.

Another instance of unwisdom is found in cases of extension of borough limits. Property subject to township taxes is taken into borough limits and is at once taxed at enormous rates—by way of welcome. I know of a case where a land company had a lot of property (some 40 or 50 acres) taken into a borough in this way. The property was bought two years ago for \$25 an acre and one half of it was stony, mountain land. The assessor's tax on it at once put \$100 an acre tax on it. And it is a warning to the company that the more they attempt to improve their property, the more their taxes will be increased.

A system of taxation which puts a premium upon land unimproved by practically exempting it from taxation and puts a penalty in the shape of enormous assessments on enterprise which attempts improvement, is a very bad one.

It Didn't Help Much.

The "character" which Mr. Harrison gave his friend and benefactor, Judge Woods, and which was indorsed by the Republican senators, does not appear to help the judge much outside of the Republican official circles. He is reported to be "annoyed" by his treatment at the hands of the lawyers of Chicago, who seem to have been snubbing him.—Charleston News and Courier.

Lightning's Freaks.

If Mr. Harrison depends upon being again the second choice of the Republican convention after Mr. Blaine has refused the nomination he is likely to realize the truth of a much abused proverb about the habits of lightning and repetition.—New York Commercial Advertiser.

The Party Is Hard Up.

The Harrison boom is a little winded after its experience in New York, but there is no reason to suppose that it is seriously injured. The president is still the strongest candidate for the Republican nomination.—St. Louis Post-Dispatch.

A Nauseous Necessity.

A majority of the delegates to Minneapolis will be at liberty to vote as they please, and it will not please the greater part of them if they are forced to vote for Ben.—St. Paul Pioneer-Press.

"Ratmatism."

Harrison's administration is suffering from a severe attack of Ratmatism. This may be a bad pun, but it's not half so bad as either Raun or the administration.—Omaha World-Herald.

Two First Ballots.

Harrison will be nominated on the first ballot at Minneapolis and beaten on the first ballot all over the country. Indiana included.—St. Louis Republic.

It Will Be Full—of Tears.

Governor Fifer is not a rich man. His only bar, as one of his best friends avers, is a rainwater bar. Surely it must be full.—Chicago Tribune.

A Hugo Joke.

Some one would nominate Tom Reed at Minneapolis because he is a great joker. This would be the biggest joke of the age.—St. Paul Globe.

No Elections by Courtesy.

Harrison's nomination promises to be a sort of nomination by courtesy, but elections do not go that way.—St. Louis Post-Dispatch.

Coming Home to Defeat.

Minister Porter is coming home from Italy likewise. Every vote will count in Indiana in November.—Boston Herald.

Harrison Needs a Tonic.

Mr. Harrison is trying to find out the kind of tonic Brother Blaine uses.—Atlanta Constitution.

But Don't Amount to Beans.

Amid all the turbulent political scenes Uncle Jerry Rusk is scattering peas over the country.—Columbus (O.) Post.

A POOR EXCHANGE.

RECIPROCITY ON ONE HAND, RETALIATION ON THE OTHER.

While Cogging with South American Countries We May Lose Our Immense Trade with Canada, Where We Have a Balance of \$20,000,000 in Our Favor.

A hundred years ago Thomas Jefferson declared for "Peace, commerce and honest friendship with all nations—entangling alliance with none." This has been one of the guiding principles of our solons, and because of it we have had few serious difficulties with foreign nations. To be sure the protective system, fastened upon us in 1861, has done much to destroy our commerce with the rest of the world. But then it treated all nations alike, and besides it was a policy which, while it has injured most other nations slightly, has been a veritable curse on our own people. Hence so long as we do not complain others surely should not do so, though they may pity us for our shortsightedness.

But this new fangled economic doctrine called "reciprocity," which has been hatched up with "protection," while it may induce a few other nations to lower their duties and untax their people, and can do us but little harm by taxing four or five articles, makes a radical departure from Jefferson's sound policy, which already threatens to involve us in serious commercial difficulties that may later lead to open hostilities. The attempts to coerce foreign nations to change their revenue policy and the discrimination made against many countries have already produced complaints and threats. The independence of Belgium has contained a number of articles by Senator Flane, accusing the United States of unjust designs upon South America. In one of them he says:

"That the reciprocity treaty with Brazil was wrested from Senor Fonseca by illegitimate means; that the United States openly supported Balmaceda against the national rising in order to obtain from Chili a commercial treaty wholly in favor of the North American Union; that the Republican party will renew it with fresh vigor if the Democrats do not oust it from power; that it will likewise attempt to coerce Argentina unless the latter combines with Brazil and Chili to resist Yankee encroachment."

So then appeals to the countries of western Europe to combine with South American countries to resist the commercial designs of the United States. This is only one of the many manifestations of a spirit of resentment that is growing out of this mischief working policy. One or two of the South American countries that have made treaties of reciprocity already feel dissatisfied and threaten to annul them. The blighting effect upon commerce between the United States and Canada, of the McKinley bill, and the unceremonious way in which we refused to treat with the Canadian diplomats sent here twice since the adoption of reciprocity now seems likely to lead to a tariff war with Canada. Our trade with this country exceeds our trade with all other countries of the western continent. And besides it is the only one of these countries in which the balance of trade is in our favor. If our bungling attempt to prop up the decaying system of "protection" with "reciprocity" impairs our commerce with Canada it will do more injury here than it could possibly do good elsewhere.

We extract the following from the New York Times of April 23:

Signs are growing that a tariff war with Canada may not be much longer delayed. There have been whisperings of this prospect since the McKinley bill shut out this market from Canadian farmers. The people across the border long ago learned to make allowances for campaign needs in this country, and stood snubbing good naturedly so long as it did not affect trade. Now that their pockets are touched, they feel like hitting back. They sold 11,000,000 bushels of barley here every year until the present tariff came into force. Now they bought 2,000,000 bushels. In return they bought our manufactures.

The impression has been fostered by the high tariff men that Canada would be the gainer by a trade arrangement between the two countries. Figures show the contrary. It appears, indeed, that the balance of trade has been very largely in favor of the United States. Any retaliatory legislation by the Dominion government would hit American manufacturers much more seriously than the McKinley bill affects Canadian farmers. In discussing yesterday the prospect of such retaliation, a gentleman who has made a thorough study of our commercial relations with Canada, both from the United States and the Dominion point of view, said:

"It can be shown that the clauses of the McKinley tariff which affect our commerce with Canada, and the conditions of the reciprocity measure which exclude that country from its operations, are unjustifiable and impolitic and completely subversive of the very objects which the vaunted joint policy professes to accomplish."

"If the actual position of this commerce warrants and sustains the proposition much mischief may result from persistence in a policy of exclusiveness toward the United States' northern neighbors, a policy which must undoubtedly imperil and will inevitably greatly curtail a natural trade, which, even in its present hampered conditions, is of more real value to this country than can be reasonably expected from all the reciprocity treaties which have been arranged."

"As already shown, the value of the imports into Canada from the United States during the year ending June 30, 1890, was \$60,449,266, of which there was 'entered for consumption' \$52,291,973.

The value of the merchandise imported into the United States from Canada was \$89,042,977, of which there was 'entered for consumption' \$32,416,156, showing that Canada purchased from the United States for its own consumption during that year, in excess of like purchases by the United States from Canada, \$19,875,817.

"The imports into the United States may be summarized as follows:

Raw products of the farm, the forest, the rivers and the fisheries.....\$26,000,000
Manufactures and miscellaneous.....2,250,000
Total.....\$28,250,000

"The imports into Canada from the United States:

Raw products of the farm, the forest, the rivers and the fisheries.....\$26,000,000
Manufactures, as per table furnished, 2,250,000
Total.....\$28,250,000

"For the better understanding of this important subject other tables may be furnished, all tending to establish the following facts as existing at the time of the enactment of the McKinley tariff:

"1. That Canada's purchases of produce and merchandise from the United States were over 60 per cent. larger in value than those of the United States from Canada.

"2. That the exports of manufactured goods from the United States to Canada amounted to about \$23,000,000 during the year ending June 30, 1890, and formed more than one-seventh part of our entire exports of this class of goods to all foreign countries, our whole exports of those for that year amounting to \$151,000,000.

"3. That, taking the whole of Canada's imports of raw products and merchandise into consideration, the average rate of customs duties on imports from the United States was much lower than the average rate on imports from Great Britain.

"4. That even on manufactured goods the imports into Canada from the United States were admitted on as favorable terms as those from the mother country.

"5. That in manufactured goods Canada purchased from the United States a larger proportion of the following descriptions than it imported from Great Britain, viz., manufactures from metals and general hardware, miscellaneous and fancy goods other than dry goods, drugs and dyes, books, paper and other stationery, manufactures from leather, india rubber and gutta percha.

"6. That Canada admitted from the United States free of duty a larger amount of products and merchandise than the United States admitted from Canada in the same time.

"7. That the rates of duties in Canada even on manufactured goods were very much lower than the rates in the United States under which Canadian goods of the same class would have been admitted into the United States.

"In view of such facts it is difficult to conceive what justification congress could find for the unjust and harsh treatment inflicted on this commerce by the prohibitory duties which were levied upon almost every article of produce which Canada used to furnish to American markets. It is equally difficult to understand the position taken by the present administration and its organs in belittling the importance of this commerce and in asserting that any measures taken toward its extension would prove to the advantage of Canada only, and to the disadvantage of this country. This position can only be sustained by the willful perversion of facts and by the concealment of the true position of the case.

"It seems extraordinary that the New York Tribune should be so prominently engaged in the crusade against Canadian commerce. On this balance of trade question its course is especially inconsistent. Again and again it has contended that one of the prime objects of the reciprocity policy with the countries to the south is to reduce the large balance of trade now existing against the United States, and that this is a most praiseworthy effort on the part of the government. But in the case of Canada, where the balance of trade is so vastly in favor of the United States, it cannot find any argument in favor of this commerce, and see no advantage in maintaining it and only disadvantage in extending it.

"The present administration at Ottawa is favorable to such limited reciprocity between the two countries as the financial position of the Dominion will permit. Public opinion in Canada is overwhelmingly in favor of such an adjustment of the customs tariffs of the two countries as will tend to the rapid increase of their intercommerce on terms alike equitable and to mutual advantage. Canadian farmers are smarting under a sense of unmerited injustice inflicted upon them through the iniquitous duties levied on their produce under the McKinley tariff.

"They demand redress. They propose that all the raw products of each country, together with a limited list of manufactures as may be agreed upon, shall be admitted into either country free of duty; that the fisheries of each country shall be open to both on equal terms; that the canals and inland rivers and lakes and coasting trade shall be free to both, and that American manufactures shall continue to be admitted into Canada on as favorable terms as those of Great Britain.

"It is sincerely to be hoped that the two countries may be able to arrive at a satisfactory and equitable arrangement of the terms upon which their commerce can be conducted in future. The politicians who affect to believe that Canada is too craven to resent and too weak to retaliate are living in a fool's paradise. If congress persists in maintaining the present prohibitory duties on Canadian products and in exhibiting the present position of hostility, the Canadian parliament will be compelled by an outraged electorate to deal out to the United States 'measure for measure.'

"A war of traffics and of transportation routes may seem to invite an incalculable loss to a great country like the United States, but not the less it is a loss, and one which can be and ought to be avoided by the exercise of a little spirit of equity, and without any loss of dignity on our part."

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