

## CITY PARISH NEWS.

Interesting Budget of Happenings Gathered by Our City Reporters.

### ST. PETER AND PAUL.

Our janitor, Mr. John Fingerhut, had the misfortune to fall from a ladder last week Friday, and break his arm.

The blessing of throats took place at this church last Sunday after Vespers.

The annual reunion of Branch 82, C. M. B. A., in Bayer hall last Tuesday evening was a decided success, about 70 couples were present.

Invitation are out for the second winter social of the Y. M. C. A., in their gymnasium on Tuesday evening, Feb. 15th. A good time is in store for all who attend.

### ST. BONIFACE.

A musical and literary entertainment was given by the young ladies of the parish on Monday and Tuesday evenings. The programme was most successfully rendered before crowded houses at each performance, many being turned away on the second night reflecting great credit upon all taking part. Great credit is due to Sister Antonet, under whose management and supervision it was made a great treat and success.

At 8 o'clock mass on Wednesday the marriage of Albert Rothman to Miss Kate Weiss and H. Rothman to Barbara Weiss took place, being a double wedding. A large gathering of friends were present at the ceremony.

Professor Lapham of the St. Bernard Seminary preached a German sermon at 10 o'clock mass at this church on Sunday. It was a very instructive and interesting sermon was much enjoyed and attentively listened to by all.

### ST. MICHAEL'S.

Barbara Schmalholz died Sunday morning at the family residence, No. 971 North Clinton street, aged 71 years. She had been a resident of this city for sixty years. She is survived by four sons, three daughters, six sisters and one brother. Funeral was held Tuesday morning at 8.30 o'clock at the family residence and at 9 o'clock at the church.

### HOLY FAMILY.

Anna Mary, wife of Nicholas Gueriot, died Monday night at the family residence, No. 362 Jay street, aged 61 years. Besides her husband she leaves three sons, Jacob, Peter and Benedict Gueriot, and five daughters, Mrs. John McCulloch, Mrs. Donald H. McCulloch, and Misses Margaret and Ella Gueriot of this city and Mrs. William Lyons of Erie, Pa. The funeral was held Thursday morning at 7.30 o'clock from the house and 8 o'clock from Holy Family church.

### ST. FRANCIS XAVIER.

Doretha Sehm died Monday morning at the residence of her daughter, Mrs. C. A. Armbruster, No. 140 Bay street, aged 79 years. She leaves three daughters, Mrs. M. Farber, Mrs. B. Legler, Mrs. L. Armstrong, and three sons, George, Frank and Mathias Sehm. The funeral was held Wednesday morning from the house at 7.45 o'clock and from the church at 8 o'clock.

A very enjoyable "Kaffee Klatsch" was given Tuesday evening by the young ladies of the church. The music was furnished by Dossenbach's orchestra, which gave a musical concert from 8 to 9 o'clock, after which dancing was enjoyed by the two hundred people present until a late hour. The hall was tastefully decorated with bunting, while streamers of holly were stretched across the ceiling. On one side of the hall was the lemonade booth, which was decorated with salmon and white. The orchestra was stationed on the stage behind a bank of palms.

### CATHEDRAL.

Miss Christina Mason and Mr. James H. Bray were married Wednesday evening, Rev. Father Hughes performing the ceremony. Miss Helen Bray, sister of the bride, acted as maid of honor, and E. J. Miller of Brighton as best man. Mr. and Mrs. Bray will reside in Rochester after a short wedding tour in the east.

The children of the parochial school have made evident in a practical way the esteem in which they hold Rev. J. P. Kiernan, who recently assumed the position of rector of St. Mary's church. Father Kiernan, as rector of the cathedral for many years, had personally supervised the work of the teachers and pupils at this school, so that the warmest affection has existed between pastor and school children. The pupils, as a token of their esteem, have presented to Father Kiernan a handsome sideboard, carving set and silver soup tureen.

### IMMACULATE CONCEPTION.

The members of the Ladies' Aid Society held their annual reception and ball last Wednesday evening at the hall on Edinburg street. About eighty couples enjoyed dancing to the music of Miller's orchestra. Refreshments were served during

the evening. Much of the success of the affair was due to the efforts of Miss Jennie Cavanaugh, president of the society, and Mrs. J. M. Murphy, who acted as chairman of the evening.

Miss Lillian Barnes and Richard Ford were united in marriage at this church on Wednesday morning at 10 o'clock, by the Rev. James F. O'Hara. The bride is a daughter of State Electrician Charles R. Barnes, and the groom is one of the best known of the city's young business men.

The bride was attired in a robe of mousseline de soie, her veil being fastened with a diamond brooch. She was unattended save by a flower girl, her sister Hilda Barnes. The groom's best man was G. Kinsella of Corning, and the following gentlemen served as ushers: Louis McKittrick, Harry Kennedy, Charles Rauber, George Teall, John Mutschler, Fred Cunningham and Joseph McGorray of Buffalo. The services at the church were very largely attended by the friends and relatives of the contracting parties. Among those present were Hon. George W. Aldridge, Police Commissioner Charles T. Chapin, Alvin H. Dewey, and members of the common council, board of education and board of supervisors. After the close of the ceremony at the church the bridal party was driven to the home of the bride's parents No. 69 Glasgow street. The parlor was handsomely decorated with smilax, palms and ferns. Breakfast was served to the party and the immediate friends of the young couple. The tables were decorated with smilax, ferns and pink carnations, a huge bank of the latter occupying the centre of the head table.

A reception was held, after which the bride and groom left for an extended trip through the east and south. A number of the larger cities will be visited, and upon their return Mr. and Mrs. Ford will reside at No. 7 Argyle street.

### ST. JOSEPH'S.

The many friends and acquaintances of Col. N. Schlick will be surprised to learn of his marriage last Wednesday afternoon to Miss Elizabeth A. Guhman, daughter of Mrs. Josephine Guhman of No. 123 North Union street. The wedding, which was attended only by a few relatives and intimate friends, took place at St. Joseph's church at 1.30 o'clock, and the ceremony was performed by Rev. Father Ritter. Following the wedding Colonel and Mrs. Schlick left on the Empire State Express for New York and a southern trip.

### FRENCH CHURCH.

The ladies of this parish are to give one more of their pleasant socials before the opening of Lent. It will be held at the school hall Tuesday evening, Feb. 22d.

### AMUSEMENTS.

#### WONDERLAND THEATRE.

For next week, commencing Monday, Feb. 14, Manager Moore has an extra strong bill to offer, and in fact it is the lion of the season, as he has secured M'lie Pianka and her monster cage of performing lions, who will present a wonderful performance—unquestionably the most startling exhibition ever brought across the ocean. Monster denizens of the forest actually cowed into submission by M'lie Pianka, who will make the lions jump through hoops of fire, form superb tableaux, firing off pistols, playing clown, etc., in connection with a great vaudeville entertainment which embraces Smith and Campbell, a pair of clever comedians, and probably the best that has appeared at the Wonderland Theatre this season. Miss Anna Caldwell, the talented comedienne, Patterson brothers, horizontal bar artists, and a host of other features are on the big bill for the coming week.

#### ACADEMY OF MUSIC.

On Monday Feb. 14th, for three nights and Tuesday Matinee, Miles Ideal Company, presenting "Michael Strogoff" will be the attraction at this theatre. The story is one of intense interest, dealing as it does with life in the Russian. In the character of Michael Strogoff, Mr. John E. Miles has a part that is well suited to his capabilities. He portrays the character in an effective manner and his support is exceptionally strong. The costumes are magnificent, a caricature of special scenery is carried and numerous specialties are introduced throughout the action of the piece.

On Thursday, Friday and Saturday, with Thursday and Saturday matinees, the Miles Ideal Company will change the bill to "New Mexico" this is a sensational comedy drama and has more distinct merit than is perceptible in most plays of the same type. Its story is told with simplicity and directness. Its scenes are carried on amid such picturesque surroundings as never fail to gratefully impress the eye, and of comedy of a kind that invariably appeals to a popular assemblage.

#### Academy of Music.

Matinees, Tuesday, Thursday and Saturday

Week of February 14.  
The Great Russian Melodrama,  
"MICHAEL STROGOFF,"  
Thursday, Friday and Saturday,  
The Great New York Comedy  
And Sensational Coney Drama  
"NEW MEXICO."  
The Greatest and Most Magnificently  
Equipped Organization now on the Road.

#### MISS ELIZABETH PHELAN,

17 Triangle Building,  
Cor. East Main Street and East Ave.,  
Baldness Cured, Falling Hair Prevented,  
Manicuring, Facial Massage, Shampooing.  
CONSULTATION FREE.

## THE COMPTROLLER.

### ANNUAL REPORT OF HON. JAMES A. ROBERTS TO THE LEGISLATURE.

Increasing Expenditures for the State Government—Heavy Cost of Charitable Work—New Departments Have Been Created—Demand for Economy.

Comptroller James A. Roberts in his annual report to the Legislature raises a warning voice against increasing expenditures and proposes a new plan of taxation by which the state government shall be entirely maintained from indirect sources. He says:—

After showing in my last report that, as a consequence of new departures in government, such as the organization of new departments, commissions and institutions, calling for regular annual appropriations, the necessary expenses for these objects for that year had reached the enormous sum of \$15,271,315.05, I said: "The above expenditures are in no sense temporary; they are permanent, and must be provided for as regularly as the Legislature meets, and the most serious, I might with propriety say the most alarming, feature connected with them is that they are rapidly increasing." Ample justification for this warning is found in the following statement, showing the payments from the State treasury in aid or support of charitable purposes, for the period of eleven years, from 1887 to 1897, inclusive:

|      | Support.     | Buildings, repairs, etc. | Total.         |
|------|--------------|--------------------------|----------------|
| 1887 | \$537,424.01 | \$231,047.87             | \$1,168,471.88 |
| 1888 | 624,325.83   | 221,523.34               | 1,515,849.17   |
| 1889 | 1,042,797.32 | 725,079.15               | 1,767,876.47   |
| 1890 | 1,063,305.90 | 953,194.43               | 2,016,500.33   |
| 1891 | 1,134,777.41 | 1,125,803.78             | 2,260,581.19   |
| 1892 | 1,245,387.22 | 725,079.15               | 2,340,466.37   |
| 1893 | 1,411,889.33 | 944,454.20               | 2,356,343.53   |
| 1894 | 1,464,229.54 | 1,125,803.78             | 2,590,033.32   |
| 1895 | 2,569,145.22 | 1,411,889.33             | 3,981,034.55   |
| 1896 | 4,214,181.48 | 1,674,018.26             | 5,888,199.74   |
| 1897 | 4,063,645.43 | 2,279,016.40             | 6,342,661.83   |

It is seen from the above figures that the expenditures for charitable purposes in 1894 exceeded those of the year preceding by \$1,239,325.50; those for 1895 exceeded those for 1894 by \$615,494.48; those for 1896 exceeded those for the previous year by \$1,670,031.93; and those for 1897 show a still further increase of \$1,374,366.11. In other words, the fixed charges for charitable purposes in this State increased, during the five years beginning with 1893 and ending 1897, from \$2,357,341.73 to \$7,262,559.85, or more than threefold; and the same is not yet. Four large institutions—the Reformatory for Women at Bedford, the Reformatory at Nanaucho, a hospital at Collins and another at Dannemora—are either not yet completed or not yet ready for occupancy. Their maintenance will largely augment the above figures.

By many it may be regarded as out of place for a public official to criticize the charitable work of the State. God forbid that I should put a straw in the way of a charity rationally directed; but my four years' experience as Comptroller, which position has forced me into close contact with the public charities, and has compelled a close study of them, impels me to say that charity is dispensed in this State with an almost lavish hand and in my judgment it is in many cases unwisely dispensed.

It is fair that the average workingman should wear poor clothes and live on plain fare in order that he may bring up his family decently and honorably, while the inmates of State institutions are indulged with turkey at 18 cents a pound, root-balls at \$4.83 each, oranges, candy, nuts ice cream and expensive luxuries! All of which, and much more, were asked for in a recent State reformatory estimate. It must not be forgotten that the money spent for these inmates is not voluntary contributions, but is the product of enforced taxation.

While the State cannot afford to be mean or parsimonious in the care of its wards, be they unfortunate or criminal, it should avoid the least approach to luxury or ostentation in the treatment of those committed to its care. There are moral as well as economic reasons why the criminal classes should be saved from indulgence and luxuries while under the care of the State.

In connection with this subject of increasing expenditure, it will be profitable to recur briefly to the new departments of State government created within recent years. Since 1880, there have been created thirty-six new departments and commissions, which called for an expenditure during the fiscal year ending September 30, 1897, of \$6,894,718.10, and during the eighteen years of their existence, some being of earlier and some of later creation, \$24,308,475.89. These do not include the departments of Public Works, Insurance, Prisons or Banks. The truth of history compels the statement that it looks as if many of these creations were made, not so much to satisfy a public want, as to relieve a political situation. The expenses of the six constitutional offices, which are supposed to practically manage the State government, for the last fiscal year were only \$399,586.03. These figures include salaries, clerk hire, investigations, examinations, traveling expenses, books, postage, printing, transportation of packages, special counsel, advertising and sundries.

A good illustration of the increase of a specific annual expenditure is furnished in the case of the care of the indigent insane. The first appropriation for this purpose was made in 1893, and amounted to \$1,246,019.64; last year the expenditure was \$5,254,908.82, or about four times as much.

A discussion of increasing expenditures would be incomplete without showing how general the tendency is in this direction. The following statement, giving the aggregate appropriations from 1881 to 1897, inclusive, for general, canal, school, and care of insane purposes, together with the total

for each year, will be of interest in this connection:

|                | 1881        | 1882        | 1883        | 1884        | 1885        | 1886        | 1887        | 1888        | 1889        | 1890        | 1891        | 1892        | 1893        | 1894        | 1895        | 1896        | 1897        |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General        | \$1,100,000 | \$1,200,000 | \$1,300,000 | \$1,400,000 | \$1,500,000 | \$1,600,000 | \$1,700,000 | \$1,800,000 | \$1,900,000 | \$2,000,000 | \$2,100,000 | \$2,200,000 | \$2,300,000 | \$2,400,000 | \$2,500,000 | \$2,600,000 | \$2,700,000 |
| Canal          | \$1,000,000 | \$1,100,000 | \$1,200,000 | \$1,300,000 | \$1,400,000 | \$1,500,000 | \$1,600,000 | \$1,700,000 | \$1,800,000 | \$1,900,000 | \$2,000,000 | \$2,100,000 | \$2,200,000 | \$2,300,000 | \$2,400,000 | \$2,500,000 | \$2,600,000 |
| School         | \$1,000,000 | \$1,100,000 | \$1,200,000 | \$1,300,000 | \$1,400,000 | \$1,500,000 | \$1,600,000 | \$1,700,000 | \$1,800,000 | \$1,900,000 | \$2,000,000 | \$2,100,000 | \$2,200,000 | \$2,300,000 | \$2,400,000 | \$2,500,000 | \$2,600,000 |
| Care of Insane | \$1,000,000 | \$1,100,000 | \$1,200,000 | \$1,300,000 | \$1,400,000 | \$1,500,000 | \$1,600,000 | \$1,700,000 | \$1,800,000 | \$1,900,000 | \$2,000,000 | \$2,100,000 | \$2,200,000 | \$2,300,000 | \$2,400,000 | \$2,500,000 | \$2,600,000 |
| Total          | \$4,100,000 | \$4,400,000 | \$4,700,000 | \$5,000,000 | \$5,300,000 | \$5,600,000 | \$5,900,000 | \$6,200,000 | \$6,500,000 | \$6,800,000 | \$7,100,000 | \$7,400,000 | \$7,700,000 | \$8,000,000 | \$8,300,000 | \$8,600,000 | \$8,900,000 |

The fact that the expenditures of government increased 173 per cent. during the past seventeen years, while the population increased only 29 per cent., should give thinking men, charged with the conduct of the people's affairs, food for serious thought.

The necessity for suggesting greater economy in expenditure is also emphasized by the fact that the State of New York is now expending, per capita, a much larger amount of money than is being expended for State purposes by neighboring States. The following table, showing the population by the last United States census, the total expenditure for State purposes and the per capita expenditure in the several States named:

|              | Population. | Expenditures. | Per Capita. |
|--------------|-------------|---------------|-------------|
| New Jersey   | 1,441,933   | \$1,150,000   | \$1.45      |
| Pennsylvania | 4,811,000   | \$1,750,000   | \$1.45      |
| New York     | 5,207,533   | \$1,900,000   | \$1.45      |

It will be seen from the above figures that the per capita expense for State purposes in New York is nearly one-fourth greater than in Massachusetts, nearly twice as great as in Pennsylvania, and nearly three times as great as in New Jersey.

Taxation in general received more attention last year from officials and the thinking public of this State than for many previous years. This was due to the unsatisfactory condition of the present tax laws, as administered, in which they were enforced. It was the dissatisfaction existing was seen in many directions.

All this agitation over tax matters is evident of a public discontent and dissatisfaction with existing conditions in this State, and in view of this the question should be seriously and soberly asked, Is there any real foundation for this dissatisfaction?

My four years of close official study of the State finances compels me to say there is serious ground for complaint. The present tax laws, as administered, (I will say nothing about their provisions), are unfair, unjust and discriminating. Certain classes of property are forced to pay more than their fair proportion of taxation, while other classes escape entirely, or pay very little. The entire tax system is disjointed and unsystematic. We have too many taxes and taxing laws and not enough harmony between them.

We have, first, the general direct tax upon all real and personal property in this State. The theory of this tax is that it is levied fairly and equitably upon all property covered by the law, but such is not the case. No two counties in the State assess real estate according to the same basis of valuation, and the same disparity exists among the towns of the same county. In some localities personal property escapes taxation entirely, in others a small proportion is taxed, and in others still more is taxed, according to the earnestness of the assessors. Cases were brought to my attention during the past year when, as a result of the assessors' quickened sense of duty, the value of unimproved real estate had been raised from \$50,000 and \$60,000 to \$180,000 and \$190,000. A return was recently received in this office, from an interior county, accompanied by a letter from the clerk of the board of supervisors, stating that the local assessors in the several towns had made their assessed valuation at the full value, yet the board itself found it necessary, in passing upon the several local returns, to raise the valuation of one town from \$75,000 to \$115,000. No end of cases of a similar character could be cited to prove the inefficiency of the present tax laws as regards even real estate, which is in clear view, and upon which an absolutely fair and equitable valuation could be made, and to prove the disparity of valuation and consequently of tax burden when different localities are taxed for the same purpose.

It is in personal property, however, that the greatest disparity and the greatest injustice are discovered. Last year an investigation by the grand jury of Westchester county disclosed the fact that in that wealthy county, bordering on New York, the ratio of taxable valuation of personal property to real estate, in five towns, was only 1 per cent., and in four other towns the ratio was less than 2 per cent. In another town, in which the assessor tried to enforce the law, the ratio of personal property to real was 37 per cent., but for the whole county it was only 3 and 3-10 per cent. In the neighboring county of Richmond, in New York harbor, the ratio was only 6-10 of 1 per cent. In Kings county, containing the great city of Brooklyn, the ratio was only 4-10 per cent. In Monroe county, including the city of Rochester, it was 5-10 per cent. In Erie county, including the city of Buffalo, it was 6-10 per cent., and in the county of Onondaga, including the city of Syracuse, it was 7-10 per cent. While in the almost exclusively agricultural counties of Genesee and Jefferson it was 13 per cent.; in Livingston county it was 14 per cent.; in Washington and Warren

counties, nearly 20 per cent. and in New York county per cent. The ratio of personal property to real estate in the five great counties of the State, which were the most populous in each of the counties, was as follows:

|          | Ratio. |
|----------|--------|
| New York | 19.00  |
| Brooklyn | 14.00  |
| Richmond | 6.00   |
| Monroe   | 5.00   |
| Onondaga | 7.00   |

In rural communities the personal property is largely in tangible property such as horses, cattle and farm implements, and can be reached more easily by the assessor than the intangible stocks and bonds of the city resident.

Another striking illustration of the point under consideration is found in the figures of 107 estates taken and administered from the inheritance tax rolls in this office. These estates were taken from several of the large and populous counties, and the taxes have been paid upon them so that there is no guess work about the figures. The showing is as follows:

|             | Assessed taxable value. | Amount paid. |
|-------------|-------------------------|--------------|
| 107 Estates | \$4,471,315.05          | \$211,281.48 |

The taxable value of these estates, during the life of their owners, aggregated only 1-10 per cent. of the amount reported by the appraiser after death, when the strong boxes were taken from the safe deposit vaults to the Surrogate's Court. The table is both interesting and instructive. It shows not only wholesale evasion of taxation, but ridiculous disparity in assessing the 1-10 per cent. It also shows that thirty-four or almost one-third of the estates absolutely escaped the tax, and that in the estates which did pay, the tax varied from 2-10 of 1 per cent. to nearly 10 per cent.

But it seems useless in view of the above facts and figures, to accumulate data to prove how absolutely unequal our present tax laws are to secure a fair and equitable basis for taxation on personal property. It may, however, be profitable to show that this condition is not peculiar to New York State alone. In New Jersey the ratio of personal property to realty, paying taxes, is 17.4 per cent.; in Illinois it is 17 per cent.; in Indiana, 9.8 per cent.; in Massachusetts, 22.7 per cent.; in Pennsylvania, 30.8 per cent.; and in Ohio, which has the most stringent tax listing system in the country, it is 20 per cent. The fact is that from the dawn of civilization the wit of man has failed to discover a plan by which intangible personal property could be made to pay its share of taxation, and it never will be made to pay on the ordinary assessment plan. The problem of imposing an equitable tax on personal property is, moreover, one of great difficulty, if not impossible. Just what personal property may be taxed without making double taxation, and just where lines may fairly be drawn, are vital, but most difficult questions.

In view of the foregoing, it is manifest that the tax laws of this State are in a complicated shape. It is my opinion they should be reconstructed upon a clearly defined basis. It is a well-established fact that the taxation of personal property is a problem for taxation peculiarly its own, upon which the State cannot tread. It is equally well established that the States have certain fields for taxation into which the National Government shall not come. The same general principle can be made to apply with beneficial effect, in my judgment, between the State of New York and the several counties thereof. In other words, the State government should be maintained by taxes from indirect sources, leaving the direct property tax to the several counties from which to satisfy local needs. This plan would greatly simplify the tax laws, and, if consistently followed, would remove most of the imperfections now complained of and secure greater efficiency and greater economy in the collection of the taxes. Last year there were received from indirect taxes \$2,705,534.76. The sources from which this sum was derived were as follows:

|                 | Amount.     |
|-----------------|-------------|
| Excise taxes    | \$1,200,000 |
| Organized labor | \$1,500,000 |
| Intelligence    | \$1,000,000 |
| Valuation       | \$1,000,000 |
| Total           | \$5,700,000 |

The product of the 1-10-100 mills tax upon real and personal property, last year was \$11,751,317.71. This is the amount that would have to be raised annually in addition, if the direct State tax were abolished, but this sum could be materially decreased by greater economy in the direction of charities, and it is not my purpose to lay out any plan by which the State government could be maintained from indirect sources. It may be said that the same principle which allows one-third of the excise tax to be turned into the State treasury would permit of two-thirds, or the whole, being turned into the State treasury for State purposes.

Another source of revenue would be an increase in the inheritance or transfer tax, which would result in the collection of five or six millions of dollars a year from that source.

Other changes, which it is not necessary to discuss at length, could be made in the indirect tax laws, which would result in considerable revenue to the State treasury.

Another feature, and a very material one, with reference to this plan would be the entire abolition of taxation upon personal property. I have already sufficiently dwelt upon the fact that this tax cannot be collected to make it unnecessary to more than refer to the subject here. But in consequence of the abolition of this direct tax upon personal property, personal property could be taxed, and it would be willing to pay a tax upon the death of the owner, which would, in a measure, compensate for the relief from taxation granted during the life of the owner. The disposition to evade the payment of an inheritance tax, which is so often adverted to by the press, is almost entirely created, not by the desire to evade the amount of that tax, but by the fear that it will subject the estate to a large local ad valorem tax on personal property.

The proposition to support the State government from indirect sources may, at first sight, appear to be a radical one, but, in point of fact, it can be accomplished in a quite simple manner and great benefits conferred in the operation. As a matter of fact it resolves itself a good deal into a question of bookkeeping, with the balance of benefits resulting from the change going to the localities. To illustrate the plan, I submit a table of the present and proposed valuation of personal estate, the taxes collected last year on real estate, the

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|                   | Present valuation. | Proposed valuation. |
|-------------------|--------------------|---------------------|
| Real estate       | \$1,000,000,000    | \$1,000,000,000     |
| Personal property | \$1,000,000,000    | \$1,000,000,000     |
| Total             | \$2,000,000,000    | \$2,000,000,000     |

I have taken these five counties simply as an illustration, but the same comparison will hold good all over the State.

It will be seen from the above figures that in the five counties \$1,143,000.00 went into the county treasuries, while the same counties paid to the State, as a tax upon real estate, \$7,245,344.76, and upon personal property \$127,532.24.

Now, according to the plan suggested, the Legislature would simply say, by statute, to these five counties, you pay into the State treasury the amount you are entitled to receive under the present excise law, which is \$1,143,000.00, and the State will remit the tax upon the real property in your counties, which in these cases amounts to \$7,245,344.76, and will remit entirely the tax upon personal property, amounting to \$127,532.24. This is a condition of the contract which all direct taxes upon personal property be heretofore collected. The practical effect of this change is the transfer of the State's accounts to the counties, the direct tax to the State treasury, and the indirect tax to the county treasuries, amounting to \$1,143,000.00. The difference between the amount collected from the present direct tax, and the amount being paid to the county treasuries as their share of excise tax, which would be \$7,245,344.76, but of this amount \$1,143,000.00 would be the direct tax upon personal property, which would be remitted to the State treasury, and the balance of \$6,102,344.76 would be the net amount paid to the county treasuries, which would be \$1,143,000.00, and the balance of \$5,000,000.00 would be the net amount paid to the State treasury, which would be \$1,143,000.00, and the balance of \$3,857,000.00 would be the net amount paid to the county treasuries, which would be \$1,143,000.00, and the balance of \$2,714,000.00 would be the net amount paid to the State treasury, which would be \$1,143,000.00, and the balance of \$1,571,000.00 would be the net amount paid to the county treasuries, which would be \$1,143,000.00, and the balance of \$458,000.00 would be the net amount paid to the State treasury, which would be \$1,143,000.00, and the balance of \$345,000.00 would be the net amount paid to the county treasuries, which would be \$1,143,000.00, and the balance of \$232,000.00 would be the net amount paid to the State treasury, which would be \$1,143,000.00, and the balance of \$119,000.00 would be the net amount paid to the county treasuries, which would be \$1,143,000.00, and the balance of \$6,000.00 would be the net amount paid to the State treasury, which would be \$1,143,000.00, and the balance of \$4,857,000.00 would be the net amount paid to the county treasuries, which would be \$1,143,000.00, and the balance of \$3,714,000.00 would be the net amount paid to the State treasury, which would be \$1,143,000.00, and the balance of \$2,571,000.00 would be the net amount paid to the county treasuries, which would be \$1,143,000.00, and the balance of \$1,428,000.00 would be the net amount paid to the State treasury, which would be \$1,143,000.00, and the balance of \$315,000.00 would be the net amount paid to the county treasuries, which would be \$1,143,000.00, and the balance of \$202,000.00 would be the net amount paid to the State treasury, which would be \$1,143,000.00, and the balance of \$89,000.00 would be the net amount paid to the county treasuries, which would be \$1,14