

ODD FORMS OF TAXATION

Ways of Raising Money Resorted to in European Countries.

Though Great Britain is content with the revenue raised from income taxes, dog and game licenses, letters patent of budding baronets, armorial bearings, man-servant and similar taxes, says Pearson's Weekly other countries have far more ingenious ways of raising the wind.

Take France, for instance. She succeeds in raising \$140,000,000 yearly out of stamp duties. When you visit gay Paris your hotel bill comes to you with a stamp on it. Every check drawn bears an extra receipt stamp upon which you must sign your name. Theater tickets must be stamped. Even posters on the boards are stamped, the value varying with the size of the bill.

Germany at one time sent out charwomen with instructions to inspect and thoroughly cleanse people's homes. It was not done so much with ideas of cleanliness as with the view to raising money. And it was successful, too, for nearly \$5,000,000 was added to the national funds.

On another occasion only a certain kind of toothpowder was allowed to be sold in the stores—that kind made by the government factories. Rather than pay a stiff price people preferred not to use any dentifrice at all, and so the tax failed in its purpose.

Austria is another country that has succeeded in raising the wind by enforcing cleanliness upon its people. Under a penalty of \$50 Austria demands that every householder shall have his chimney swept by the government sweep at least once a month for fear of fire. She found the measure most lucrative as she charged a tax of 45 cents for every chimney cleaned.

Holland has similarly levied several queer taxes. Besides imposing a duty of 2 pence on every person who entered a tavern before noon, she used to levy taxes on those who visited places of entertainment, on marriages and on many other things.

Greece attempted to raise the wind by making every smoker take out a license, but as the smokers objected and made riots in the streets she compelled her people to purchase the national emblem in the form of a small flying swallow. These she had manufactured in bronze in large quantities, charging a few pence for them, any person not having one in his or her possession being liable to a penalty.

Not a few countries have lifted themselves out of financial difficulties by the aid of postage stamps. St. Helena nets a pretty penny by the sale of surplus stamps; so, too, do the Canary Islands.

Since 1892 the petty state of Paraguay has issued over 130 different stamps, thus raising a considerable sum, while British Honduras, Koojo, Free State, among many other countries have utilized the passion of stamp collectors as a means of raising the wind.

ORE SIDE OF LONDON LIFE

Little Things That Impress the American While Abroad.

The stranger in England is bewildered by the redundant thanks which greet him or assail him, according to circumstances, on every possible occasion. It is "thank you" if he does and "thank you" if he doesn't. "Thank you" if he will and "thank you" if he won't. "Thank" is infected downward, "you" upward. "Thank you" means gratitude, request, assent, command, even imprecation, as variously applied. A favor conferred elicits it, of course. But the street car conductor, entering to collect fares, begins with a general "thank you," and often repeats it as the pennies drop into his hand.

Between 4 and 5, afternoon, every body must have tea. The very busy man has it brought from a nearby restaurant to his office or store. Without this post-meridian draught the average man or woman would be irritable, unfit for business, incapable of enjoyment.

Street railways, gas and electric plants, waterworks, art galleries, schools, colleges, gardens rented to workmen, even lodging houses, are owned and operated by cities.

Doctors' fees for ordinary visits vary with the supposed income of the patient, which is indicated by the rent or the rentable value of his residence. Consequently, the ordinary fee may be anywhere from fifty cents to five dollars—occasionally more. In London, the locale of a doctor also affects his fee. Removal from east to west increases it, as a rule.

Empty dwellings are not taxed. No direct tax is paid on an unoccupied dwelling. The landlord pays an income tax on the rent received, or on the rentable value of his own house which he occupies. The tenant pays a house duty to the general government and rates to the town. The amount of these is based on the rent he pays, and the aggregate is usually about a third of the rent. Thus, if a tenant's rent be \$300, his taxes will be about \$100. English rents are therefore not so low as they may seem to the uninitiated foreigner, accustomed to other systems of taxation. The landlord, in perfect good faith, does not mention rates in letting a house, for they are no more his concern than gas or water charges. So the uninitiated foreigner is unpleasantly jarred as the demands for payment of rates for divers uses are dropped into his letter box at different times by different officials. The demands cannot be evaded except by secretly fleeing with one's effects. The rates do not attach as a lien upon the premises. To escape from them altogether, one must lodge in a hotel or boarding house. But in any event the tax on incomes exceeding \$800 a year must be met.

Relatively few people own the residences which they occupy. It is not unusual for one to live in a rented house who owns several as good or better dwellings. It is less a question of means than of preference, despite the fact that the landlord, as a rule, provides little beyond bare walls for his tenant. He may install gas pipes or electric wires, but the tenant must in general decorate the interior and always provide gas and electric fittings. These he sells to the next tenant, if he can, at a discount on cost price. The renter who moves frequently is thus heavily mulcted, both coming and going. If premises are out of repair, the landlord rarely undertakes to put them in order, at the best merely offering to allow, out of the rent, a percentage of the essential cost of repairs.

A general election for members of a new Parliament consumes several weeks. Balloting in each district is finished in one day, but all districts do not vote the same day. A man owning land in different districts may vote in all of them. Excluding this class, a man must have been an occupier of a dwelling or a place of business twelve months in a district to entitle him to vote. A son of age cannot vote if he lives with and is entirely dependent on his father, and does him no service. A coachman, sleeping in his employer's house cannot vote; he can if he sleeps in the stable. A dozen clerks lodging in rooms in a big store may vote; they may not if the owner also lodges there. Men (whether few or many) lodging in one big room cannot vote, through using separate beds; but if a partition, not necessarily as high as the ceiling, though it must have a lock and key for its door, is put up between the beds, all the men can vote provided they have lived there the required time. Lunatics may vote during lucid intervals. Bankrupts are disqualified, and also returning officers except when the vote is a tie.—Brooklyn Eagle.

A Lesson in Economy.

Every residual product has its value today. There is absolutely no waste in nature, and very little in modern chemistry. Street offal and washings of coal gas reappear in the lady's smelling bottle, or are used by her to flavor her blanc-manges. The old iron and nails from horse's hoofs become the best of metal for rifles and fowling pieces; what were once waste products of chemical works are now gold-mines to the manufacturer. The poisonous fumes from the smelting works are bottled, to give off valuable sulphuric acid, arsenic, zinc vapors, and so forth; the soapuds from the laundry, the clippings from the tinker's barrow, the dregs from a wine bottle, old iron and tin vessels, and so on throughout the whole catalogue of every day appliances—every one of these is used and re-used, precisely as nature re-uses her materials.

THE HIDDEN SIDE OF CASTE

Founded on the Belief of Reincarnation—Four Classes Recognized.

The hidden side of the oriental caste system, as originally conceived, reveals a colossal scheme for the ordering of society in such manner that the normal operation of the national functions should contribute to the culture of the individual souls which constituted the population. Duty and responsibility were regulated in precise correspondence to education and privilege, strict accountability was imposed upon all.

There are divisions and subdivisions in the order of caste and national variations varying with national idiosyncrasies, but the scheme as a whole corresponds with the four grand natural divisions of society inevitable the world over; first the producing class who are engaged in supplying food, clothing and shelter and the other physical necessities of men; second, the distributing class; third, the guardians of the nations, the army, police, judges, rulers and kings under whose protection the producers and distributors labor in peace; fourth the teachers of the nation, the scientists, philosophers, priests who guide and develop the higher natures of the citizens.

Should a soul, according to ancient caste system, by reason of its inexperience and youth, enter the lowest caste in society, the Shudra in the Indian tongue, the producers, the servers. His first lesson would naturally be those of a child, of obedience, of service, of subordination and of training. Little responsibility was given him and little in return was expected. Hardly any restriction was placed on his food; there was no restriction on travel.

When the soul during a period of many incarnations in the lowest, the Shudra caste, had learned the lessons of the infant school it passed on to the next grade, the next caste in its birth, and was born in the Merchant and Vaisya caste. Here both duties and restrictions were heavier. For the Merchant was a twice-born man in the ancient phrase, and was therefore given the responsibility of wealth and its expenditure. He wore the threefold thread as a sign of belonging to a twice-born caste and was expected to hear and study the Vedas of sacred wealth, not for his own gratification, but for the support of the nation. He was the steward in the national household. It was his to maintain the temples, feed the starving, build rest-houses for the traveler and hospitals for the sick.

After many incarnations as a merchant man the soul came back to earth to learn the lessons of ruling government and guarding. The Kshatrya of India and the Samurai of Bushi of Japan were the guardians of the national peace, presenting the ideal of the divine kingship, the divine ruler.

The perfect Samurai or warrior of Japan, according to a renowned citizen of the island empire, regarded his person as the most precious legacy left by his fathers, wherein dwelt in its most holy of holies a divine presence to be dedicated to the service of God, parent or master. His body was an instrument to be used for an end higher than its tenant's interest.

Into the fourth, the highest caste, came the souls who by many earth-lives had passed through the three lower grades in the school of experience and having well learned their lessons were fitted to take upon themselves the momentous responsibilities of guide and teacher to the nation. These were the Brahmins. It was their duty to teach in order that there might always be a succession of wise helpers who should direct the evolution and progress of the people. They must not teach for money, not for any personal gain; they were to gain nothing for themselves and everything for the people. Their life was hedged about with restrictions in food and daily conduct, cut away from all the enjoyments of the earth which they were expected by this time to have outgrown and surmounted in the higher enjoyments of learning, philosophy, religion. They were bidden to have no earthly wealth; since wealth belonged to the merchant man; they were bidden to have no right to struggle for liberty, since that was the privilege of the warrior; they were bidden not to eat and drink and travel about as they liked since those were the prerogatives of the child souls born in the lowest caste. Theirs was the severe life of self-denial.

The divisions were founded entirely upon the soul's stage of growth, and upon this basis they were maintained. In the old days, if a man's life proved that he had mastered the lessons to be learned in his own caste and was showing forth the qualities of the higher caste he could pass from his own caste the next.—Pittsburg Dispatch.

RICH MEN OF A MONTEL

How Some Suddenly Acquired Fortunes Have Been Squandered.

The sudden acquisition of unaccustomed wealth is responsible for many strange freaks on the part of the newly enriched. Thus, a Durham collier, after inheriting the sum of \$20,000 from an uncle who had emigrated to Australia, purchased a male and female elephant from a traveling menagerie, had a large and gaudy carriage built, to which he harnessed them, and then drove out with his wife and children till stopped by the police. He spent his money in six months, chiefly at race meetings, and is now once more a humble collier, glad of the comparatively scanty wage that he receives each week from the clerk in the pay shed.

The case of a once popular French novelist is still remembered in Parisian literary circles. Reaping a harvest from two or three capital books that took all Paris by storm, the author purchased a palace in Italy, a villa on the Riviera, a castle in Scotland and a town house on the Champs Elysees. It seemed his ambition to possess as many residences as a prince of the blood. Although all these properties were heavily mortgaged, the smash came within a year, and the novelist, loaded with debts that he would never be able to repay, calmly disappeared, and was afterward recognized as an Arab trader and lord of many caravans plying between Harrar and Jibuti.

The novelist, who had adopted a suitable Arab name, stood high in the favor of the Emperor Menelik. Consumption cut short a career that for variety and adventure far exceeded any romance that the novelist himself had ever penned.

Another "freak capitalist" was a Spanish lady of Badajoz, who, winning \$40,000 in the Manila lottery, collected the money and set out secretly for Paris, leaving her husband and children in complete darkness as to her whereabouts.

Eight months later she returned to her home penniless, but accompanied by thirty huge trunks, the contents of which accounted for the vanished thousands.

The exploits of the late Marquis of Anglesy are paralleled and exceeded by those of the son of a wealthy Hungarian sugar refiner. The young man not only had a replica of the Roman Colosseum erected on one of his estates, but would himself descend into the arena, in imitation of the Emperors of old. Dressed as a gladiator and armed only with the short Roman thrusting sword, he would engage lions, tigers and bears in single combat, often paying as much as \$1,000 for the specimen that furnished him and his friends with a half hour's entertainment.

The Hungarian authorities put a stop to these savage exhibitions, and while the remainder of his wealth lasted he had to content himself with an ordinary circus. He died dramatically, when on the verge of being declared a bankrupt, taking poison at the close of a farewell feast, to which he had invited his neighbors and tenants.—Tit-Bit.

A Government Pawnshop.

One thousand watches a day, one thousand wedding rings a week—that is the ordinary course of business the year round at the great pawnbroking establishments of France. The watches and wedding rings which daily make their way to the Mont de Piete are, of course, the last resource of the poorer classes, but the borrowers from this government pawnshop, with its twenty-five branches in Paris, are by no means drawn exclusively from the masses. It is indeed, the women of the upper classes who are the most reckless in their expenditure, and who are, therefore, the most exposed to sudden pecuniary difficulties. Women in society, when driven to the Mont de Piete, carry their jewels in their dainty handbags, and they encounter a very poorer sister on the way, dragging heavy sewing machines or shabby bedding across the courtyard.

Whisky Drinking in Scotland.

It is reported that the Highland Scotchman is ceasing to drink whisky. A visitor to Scotland says that the typical Highlander, as he saw him this season, takes an occasional "nip," as before, but that beer is gradually ousting usquebaugh from its supremacy. He saw many Highlanders take their "meridian"—a ceremony still religiously observed—and in the majority of cases beer was the drink. Beer as a drink for Highlanders is a new thing. In the old days claret was drunk all over Scotland. It came—smuggled as a rule—from France, and in the estuaries of the west coast a big trade was done with claret laden gabbers from the continent. After claret, whisky, and now beer.

The Japanese Parliament.

Perhaps the greatest sign of the westernization of Japan was when it formed its parliament, only sixteen years ago. The first meeting, a somewhat stormy one, took place in the winter of 1890-1. Japanese members of parliament are paid about \$20 a year as salary, in addition to traveling allowances, which they are not at liberty to refuse even if disposed to do so. The number of qualified voters in Japan amounts to little over 1 per cent of the total population. All electors must be twenty-five years of age, and must pay fifteen yen (about \$60. in English money) direct national taxation.—Sia Magazine.

LAZIEST MEN IN THE WORLD.

Stories Told of a Hill Tribe in India—Women Who Build Huts.

In these days of push and energy it sounds strange to talk of people as being lazy, and still the Todas, a hill tribe of India, are the laziest people in the world.

The Todas are not ashamed of their reputation and are free to confess that they know of nothing so foolish and stupid as work. Their one and only pursuit is the raising of buffaloes; they are far too indolent to follow the chase. An ax is their only weapon, although they know how to make others. They use this for waging war and for felling trees. They will not till the land, considering this unnecessary labor. To make housekeeping easier, all their natural products are held in common; the idea of property is only restricted to the hut, its contents and live stock.

The buffaloes, which they own in large quantities furnish them with skins for clothing and the hut, and the meat is used as food. But milk is their principal diet. They do not even relish the idea of milking their cattle; the head milkers are the only ones that are to be persuaded to do this labor. These men are chosen from the class of "peki" or "sons of God." They are the priests and practice celibacy. Although the priests tend to the cattle, each householder owns his cattle.

Much as these men dislike the caring for their cattle they find farming a less dignified calling. Some years ago they went to war with their neighbors, the Badaga and Kotas, as they might be able to levy a tax of one eighth of their grain products. When their grain grows scarce they will sell their land or give it away, but they will not cultivate it at any price.

Strangely, their appearance does not disclose this most marked characteristic. They are tall and well proportioned. They look like Roman Senators, as they walk, wrapped in skins resembling the ancient toga. Their appearance is not only prepossessing, but bold and self-reliant.

Many an amusing story is told of this small hill tribe, numbering about 400 men. An American missionary was working among them, when one day he saw some women and boys building a hut of bamboo. He inquired why the men were not performing this labor, and one woman explained: "Husband mine don't work; me and boys build house."

The missionary made no further comment, but when the hut was built he told the husband that he must build another hut, as he could not live in a home made by women and children. But the surprised Toda answered: "No, no, me no work; man has boys and wife to work."

The Toda meant what he said. Although the missionary argued, and finally horsewhipped the native, he could not get him to build a hut.—Chicago Tribune.

WORK OF THE GUANGO TREE.

Its Presence Makes Life Easy for Other Plants.

The Guango, or rain tree, which is indigenous to Brazil and Central America, has been successfully introduced into Australia, but the attempts to acclimate it in corresponding latitudes in America have been unsuccessful. The work of introduction was carried on by the Bureau of Plant Industry along the coasts of Texas, but it has been found impossible to preserve the tree over the winter months.

While these trees do not provide moisture, or bring rain, they are very helpful in draining wet lands, and the cool, moist air settling down upon their leaves during the night time produces an artificial rain, which would otherwise be killed by heat and lack of moisture.—Philadelphia Record.

Didn't Want to Be Bothered.

H. A. Fuller, of the Pennsylvania Bankers' Convention in Wilkesbarre, introduced with this story the banker who responded to the toast, "Our Depositors."

"A depositor in a neighboring trust company is an eccentric farmer of middle age. This farmer, though he is wealthy, overdraw his account one day to the tune of five hundred dollars."

"Notification of the overdraft was at once sent to him."

"He replied: 'You tell me I have overdrawn my account five hundred dollars. Well, I know it. So what is the necessity of bothering me about it? Why not trust me as I do you? Do I go to you when I have money in your institution and shout, 'You have five hundred dollars of mine?' Such statements are superfluous either way."

Why Toll Was Paid.

On one of the old turnpikes yet remaining in the South a big touring car had twice rushed through the gate without paying toll. The third time it made the attempt the negro toll man shut his gate and brought the car to a stand. With indignation the half dozen occupants of the car declared they were entitled to toll free. "Look at your own board," said the spokesman. "It says: 'Every carriage, cart or wagon drawn by one beast, 2 cents; every additional beast, 2 cents.' We're not drawn by any beast at all." "No; but here's where ye come in, sah," replied the gatekeeper, pointing to another clause as follows: "Every half dozen hogs, 4 cents." "An' three times four is twelve," he added. The 12 cents was paid.

ANCIENT USAGE OF THE FORK.

On Being Invited Out One Furnished His Knife and Fork.

The first mention of the use of forks in history was at the table of John, the good Duke of Burgundy, and he only possessed two, one of gold and the other of silver. At that period the loaves of bread were made cylindrical. They were cut in slices and piled upon a trencher and placed beside the host, who carved the meat with a pointed carving knife, holding the joint with a skewer of wrought gold or silver, which he stuck into the joint to hold it secure while cutting the meat. Having cut the meat in slices, he took it on the point of the knife and placed it on a slice of bread, which was served to the guest. This ancient custom of serving meat is still practiced in some hamlets on the continent of Europe. This decoration is still the vogue in our delicatessen stores. When it first became customary to use forks a gentleman on receipt of an invitation to dinner would send his servant with his knife, fork and spoon, or, if he had no servant, he would carry them in his breeches pockets, as a carpenter carries his rule to-day. This ancient custom still obtains among the peasantry of the Tyrol and some parts of Germany and Switzerland, they carrying their knife, fork and spoon in a case. Sometimes all three are found together, with a rivet through the extreme end of the handle.

This form of feeding, I understand, is generally used in all places in Italy, their forks being for the most part made of iron or steel, and some of silver; but those are used only by gentlemen. The reason of this their curiosity is, because the Italian cannot by any means endure to have his dish touched with fingers, seeing all men's fingers are not alike clean. Hereupon I myself thought good to imitate the Italian fashion of this forked cutting of meat, not only while I was in Italy, but also in Germany, and oftentimes in England since I came home.

The use of forks was at first much ridiculed in England as an effeminate piece of finery in one of Beaumont and Fletcher's plays "your fork carving traveler" is spoken of with much contempt, and Ben Jonson has joined in the laugh against them in his "Devil's an Ass."—New York Mail.

EDISON'S OBVIOUS INVENTIONS.

Why He Would Like the Aid of Some Judges.

Thomas A. Edison recently made a suggestion by which a common failing of judges may be turned to account. The patent law demands that an invention shall show more evidences of imagination than are required in the ordinary makeshift improvements that are made every day in machine shops; and yet the simplest devices are the most effective and the most profitable. The Federal courts have several times invalidated Mr. Edison's patents on the ground that the improvements made by his devices were "obvious" solutions of the mechanical problems, and, therefore, not patentable. As in many problems that require hard study, the solutions did seem obvious enough—afterward.

"Not long ago Mr. Edison was trying to work out a new piece of mechanism. It seemed a simple enough problem when he began it, but it proved to be extremely difficult. After several days' exasperatingly futile work his attorney happened to ask him how it was coming along."

"No good, yet," replied Mr. Edison, "but of course the thing is perfectly obvious. I wish you'd bring a committee of those fellow judges down here that are always saying that. If this thing is so almighty obvious perhaps they can tell me how to make it."—Harper's Weekly.

Underground Wonder.

At Medina, Italy, is a large tract in which, when the well-diggers got sixty-three feet from the surface, they came to a bed of chalk. Through this they bored with an augur just five feet. They then withdrew from the pit before the augur was removed and upon its extraction the water burst through the aperture with great violence, and quickly filled the newly made well, which was afterwards affected neither by rain nor drought. At another point, at the depth of fourteen feet, were found the ruins of an ancient city, paved streets, houses, floors and different pieces of mason work. Under this was earth made of vegetable matter, and at twenty-six feet large trees entire, such as walnut trees with the walnuts sticking to the stems, and the leaves and branches in perfect preservation. At twenty-eight feet chalk was found mixed with shells, the bed being eleven feet thick. Under this vegetables were found again.

Buying Cheap.

A well known actor, shortly before his bankruptcy, invited a friend to dine with him. The walnuts were washed down by some rare sherry. "That's a delicious wine," his friend exclaimed: "it must have cost you a lot of money." "It didn't cost me anything that I know of," the merry comedian answered, with a shrug. "You had it given to you, then?" the friend suggested. "Oh, no, I bought it from Ellis in Bond Street." "But he will charge you something for it," the friend exclaimed in astonishment. "I believe he does," wrote something down in a book, "the coming bankrupt retorted gravely: 'let's have another glass, my boy.'"