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THE WEST SIDE.

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THE REDUCTION OF INDEBTEDNESS.

AGAIN.

INDEPENDENCE, NOV. 11th, 1890.

To the Editor:

It seems by the reply of the West Side to my article of November 7th, that all of the advocates of the indebtedness clause in our tax law are charged with fanning their argument upon the assumption that all men are honest. The very fact that we are now combating the idea that persons should be compelled to pay taxes on property they do not own, and that persons should be exempt from the payment of taxes on property they do own (or ought to be) convinces me one (or ought to be) that we do not believe in the universal honesty of mankind.

The argument against the indebtedness clause in our tax law is only half of the argument. It is a notorious fact that the very men who are loudest in their denunciations of the indebtedness clause are also making an uncompromising warfare upon the mortgage law, knowing that the one is dependent upon the other that the repeal of one means the overthrow of the other.

It is admitted in the WEST SIDE that if a man could buy a tract of land for \$1000 and pay \$200 down and give a mortgage for the balance—\$800, it would certainly seem that he should pay only on the \$200, and the man holding the mortgage pay the balance. We are surprised at the admission, for the instance cited is not an isolated case, but, on the contrary, business transactions of this kind may be enumerated by the hundreds or thousands.

The writer still further explains that the land bought for \$1000, instead of being taxed at \$1000, its true value, is taxed at only \$400, and the owner, by taking out his indebtedness created by the mortgage, escapes not only the tax upon the \$200, his interest in said property, but he also escapes taxation upon \$400 worth of his other property. It is evident there is a wrong somewhere, and it becomes necessary to find out where the wrong is in order to prescribe the remedy. It is a self-evident fact the wrong does not consist in taxing the land at its cash value, but with the Assessor, and no one else; for when the person assessed gives in the true amount of land owned by him, his duty is complete—he has nothing to say about its value.

The value of all lands under statute law must be determined by the Assessor and until he is compelled to do his duty, and his whole duty, we may expect a repetition of just such circumstances as long as one assessment succeeds another. As long as the Assessors of the State can with impunity assess real estate at one-half of its intrinsic value, bank stock at forty cents on the dollar that would sell for a premium, and a stock of merchandise at \$500 that cost \$1000, at wholesale; as long as princely mansions and costly dwellings are assessed at a mere nominal value, and money, notes, and accounts escape taxation by the million, we need look for no remedy. There is city property in Portland taxed \$40 per acre that would sell for \$500 per acre under the hammer, and this is true to a limited extent of every prosperous town in the State.

The first step that is necessary to a more complete assessment and equalization of the tax, is—first to find the property, and then assess it at its true value; but this cannot be accomplished by simply striking out the indebtedness clause. The indebtedness clause in our tax law might be repealed, and then more than one-third of the property of the State escape taxation under the present loose system of assessment.

There were attacks made upon the mortgage tax law long before there was any well defined opposition to the indebtedness clause, but as the people did not respond to the desires of the money lenders and accept their money, notes and mortgages from taxation, then, their next step was to make an attack upon the indebtedness clause, knowing the repeal of this clause would almost instantly be followed by the overthrow, in some manner, of the mortgage tax law, for no law could long exist that would result in the double taxation of the same property.

There is nothing that the laws of the land watches with a more zealous eye than an effort upon the part of the Legislature to destroy the uniformity and equalization of taxation.

The Constitution of the United States in section eight of article seven, provides that all manner of taxation shall be uniform.

Equality.

EDIE AND I.

Water and brother for many a year.

Edie and I.

Sharing bright weather and facing the dawn.

Edie and I.

BRIEF MENTION.

Coal is scarce at Pittsburg, Pa.

The bishop of Rio de Janeiro is dead.

The Prussian diet is in session again.

The first Wyoming legislature is in session.

Port has a new tariff and Mexico is preparing.

A Brooklyn factory has been declared a nuisance.

Nebraska has outstripped Kansas in growth of population.

John Delle, the American consul at Bristol, Eng., is dead.

It is said that Jay Gould has gained control of the Union Pacific.

Lucy Ridley, a colored woman living in New York, claims to be 117 years old.

The penitentiaries of Texas have contributed \$7,000 to the state treasury this year.

The Philadelphia mint received more bullion last month than at any time in its history.

A torpede net constructed of interlocking steel rings is soon to be put to a practical test.

D'Oyley, Carter, Gilbert and Sullivan of operatic fame have made up and will again collaborate.

It is believed Powderly will be re-elected by the Knights of Labor now in session at Denver.

William McCandless, president of the Allegheny, Pa., National bank, died suddenly in Paris.

Dispatches from Valparaiso say the president of Chile has refused to entertain the Dryden claims.

Justice John C. Hagan, head of the Irish land commission, is dead. He was well known as a poet and author.

The four mills of Oporto are closing in consequence of the decree prohibiting the importation of foreign wheat.

A project is on foot to construct a ship railway which will give Chicago direct communication with Europe.

A row among the heirs of millionaire Snell, who was murdered in Chicago, has brought to the surface much scandal.

Burglars blew open the safe of A. B. Meyer in New Orleans and secured \$1,000 in cash and \$30,000 in bonds and notes.

Charles Burkhalter of Milford, Pa., is the inventor of a tanning process by which sheepskins can be tanned in fifteen minutes.

The seventy-second annual meeting of the general missionary committee of the Methodist Episcopal church is in session at Boston.

Receivers White and Slesum of the sugar trust have taken possession of all properties and affairs of the trust in New York.

The hotels at Berlin are crowded with emigrants waiting their turn to be inoculated with the lymph manufactured by Dr. Koch.

Judgments amounting to \$500,000 have been secured against the Kansas City Packing company by Samuel Leonard of Boston.

The English torpedo boat Serpent was wrecked on the rocks off Cape Bojead, Spain. Only three of the 200 men on board got ashore. The boat, it is said, was never seaworthy.

William Fandler, one of the most daring and desperate moonshiners of West Virginia, has been captured by United States Marshal Miller.

The national convention of the Women's Christian Temperance Union is in session at Atlanta, Ga. President Francis E. Willard is presiding.

A revolt erupted in Honduras last week and President Bogran evacuated the capital. Affairs were patched up, and things are quiet again.