

ALL SORTS.

An experienced traveler, on being congratulated recently on the prospect of going abroad, replied, "Don't; I've seen that elephant; it's most all trunk."

The Editor of the Goshen Independent had the ear-ache the other day, and the price of cotton was soon raised in Goshen.—Port Jervis Gazette.

At the junction of the Delaware river with the Navesink at Port Jervis, in a laurel grove, is a flat stone which is marked with boundary lines so that a man can put his foot on three States at the same time, New York, New Jersey, and Pennsylvania.

The frog he is a pretty bird, when dressed up in his best; he wears a spotted coat and pants, a white necktie and vest. He started out a small tadpole, with neither arms nor legs, but now he scoots o'er land and wave with quadrupedal pegs.

A repentant bride wrote to her parents from across the seas: the motion of a screw steamer is like riding a gigantic camel that has the heart disease, and you do not miss a single throb. I know of nothing to compare with it for boredom, unless it be your honeymoon when you have married for money.

It is related of George Clark, the celebrated negro minstrel, that, being examined as a witness, he was severely interrogated by the attorney, who wished to break down his evidence. "You are in the negro minstrel business, I believe?" inquired the lawyer. "Yes sir," was the prompt reply. "Isn't that a rather low calling?" demanded the lawyer. "I don't know but what it is sir," replied the minstrel, "but it is so much better than my father's that I am rather proud of it." What was your father's calling? "He was a lawyer," replied Clark, in a tone of regret that put the audience in a roar. The lawyer let him alone.

TAXATION AND INDEBTEDNESS.

The bill which limits the deduction of indebtedness from the amount of assessable property to one thousand dollars, and which passed the Senate the other day, prescribes an unjust rule in taxation. The bill was intended to reach men who, although possessed of large property and wealth, do not pay any taxes. That they do not pay their share of taxes is not the fault of our present system, but the fault of the Assessors. If the Assessors do their duty and appraise property as the law dictates, at its fair cash value, then there will be no inequalities, and the indebtedness ought to be deducted; and if it is not deducted a large amount of property must pay double taxation.

Take for example a certain block on First street in this city. Under the present manner of making assessments the Assessor puts it down at say fifty thousand dollars. Now examine the rent roll of that block, and it is found to be paying the owner one thousand dollars per month—twelve per cent. per annum on one hundred thousand dollars. Then it ought to have assessed at just double what it is; because property which pays one per cent. per month on a certain sum is worth that sum at a cash valuation.

But how does it turn out in practice? The owner of the block borrowed fifty thousand dollars to erect the building, and he is in debt fifty thousand dollars, and deducting the debt on the building, he stands as nothing on the Assessor's books, and pays no taxes although his building is paying him twelve per cent. on fifty thousand dollars over and above the interest on the debt he owes. This is, of course, a supposed case, although there are several in the city very near like it, and it is because of these examples the Senate has taken the course it has. The present practice of the Assessors in rating property at one-half or two-thirds its value is all wrong, but the principle of the Senate bill is still worse, because there are many men in the community whose property is assessed at all it is worth, and upon such this new bill, if it becomes a law, will fall with severity. It would be better to leave the law as it is, and trust to the Assessor and Board of Equalization to carry out the old law properly.—Bulletin.

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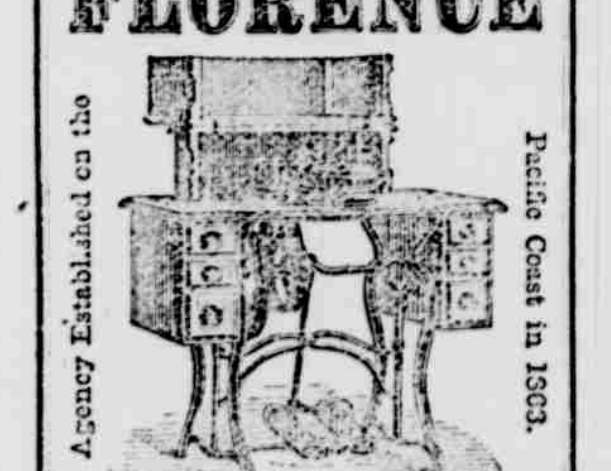
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