THE EASTON STAR

TUESDAY, FEBRUARY 7, 1882.

T. H. ROBSON, Editor.

L. DOW BALDWIN & CO., Newspaper Advertising Agents, 119 West Baltimore street, Baltimore, Md., are authorized to contract for advertisements for THE STAR, at our best rates.

BLAINE is now pitching into the administration about Chili and Peru.

THE public debt was reduced during last month nearly thirteen millions of dollars, and for the twelve months ending January 31st nearly one hundred and forty millions of dollars.

THE deadlock at Albany has been broken by the election of Patterson, the Democratic caucus nominee, Speaker of the House. The Tammany members knocked under and voted for Patterson.

THE joint resolution removing the disabilities (they are each near 70 years of age,) of Judges Bartol, Brown and Hammond has passed both houses of the legislature, and secures to the State the services of these eminent jurists.

AGITATION in Ireland has accomplished something. The late news tells us of a reduction in rents of 45 per cent. The tenantry had gotten "the three f.'s" which they demanded—"Free sale, fair rent and fixed tenure." It is a remarkable revolution, won by a stolid, obstinate demand for justice.

ON December 23rd, 1773, General Washington resigned his commission as commander-in-chief of the army, in the Senate chamber, at Annapolis. It is proposed to hold a centennial celebration of the event at Annapolis on the 23rd of December, 1873, and the matter is now before the legislature. It is one of the great events in our history deserving a centennial celebration.

THE Republicans of this State have the whole election system pretty well under their control by the vast powers conferred upon the Federal supervisors of election. If, in addition to this, they should have the registration, the Democrats would find themselves helpless. A Republican majority of 10,000 in the city of Baltimore would be manufactured in a few weeks. That is now their objective point. This is what they mean when they shout "reform."—*Baltimore Gazette.*

THE funding bill authorizing the issue of $200,000,000 of 3 per cent. bonds to redeem that amount of the 3½ per cents., passed the United States Senate on Friday by a vote of 36 to 18. The bill provides for the redemption of the bonds at the pleasure of the government, but prohibits their redemption as long as there are any bonds due bearing a larger rate of interest, which by the way is the most important feature of the bill. The proviso was carried by Democratic votes, a few Republicans, with Senator Windom at their head, voting with them.

WILLIAM MAHONE and Benjamin F. Butler had a "conference" on one of the sofas in the Senate chamber on Wednesday. How noble and inspiring must have been the interchange of thought! Old Ben has nothing to learn from young Bill, nor *vice versa*. All that is dirty in politics is equally well known to both. Ben Butler has, however, a larger experience. He has turned traitor to two different parties, while Mahone has only sold out once, as yet; but the difference in age must be taken into account. Billy may catch up yet.—*Baltimore Gazette.*

A Big Fire in New York.

The building near the city park formerly occupied by the New York *World* was burnt last week. A number of newspapers which had offices in the building were burnt out, including the New York *Observer, Turf, Field and Farm* and the *Scientific American*. The New York *Sun, Times* and *Tribune* had a narrow escape. The building destroyed rented for $70,000. The amount of loss by the fire is over $1,000,000. It was a big fire, and took place at noon time of day.

DR. WM. H. COLE, for many years city editor of the Baltimore *Gazette*, and for several sessions Reading Clerk of the Maryland House of Delegates, has resigned his position on the *Gazette*, to accept the Baltimore agency of The Equitable Life Assurance Society of the United States. In the retirement of Dr. Cole, the *Gazette* has lost a valuable city editor, but the "Equitable" has gained a most efficient agent. We wish the Doctor success in his new field. By the way we notice that Dr. Cole is talked of as a probable candidate for Congress in his district. He has all the necessary experience in legislation to make an efficient member of the House of Representatives.

THE Republicans in the legislature were elected as apostles of reform. In that respect they were their own horn-blowers. But when any reform measure is brought up in either house, they gauge it by its prospective advantages to the future of the republican party in Maryland, and vote accordingly. Two of them had quite a bout in the Senate one day last week, one acting as a spy on the other. Reform with them does not consist in passing democratic reform measures, but in the subjective consciousness that they were elected as reformers. They remind us of Heine's description of the philosopher who destribed thinking as thought playing the spy on itself while thinking. "This operation," says Heine, "reminds us of the monkey seated on the hearth before a copper kettle cooking its own tail, for, it urged, that the true art of cooking consists not in the objective act of cooking, but in the subjective consciousness of the process of cooking." The Democrats in the legislature are blowing the fires of reform, and the monkeys stand a good chance of getting their tails well cooked before the legislature adjourns.

Apportionment Bill.

The House committee on the Census have reported the Apportionment bill recently introduced by Representative McCoid, which provides that after the 3d of March, 1883, the House of Representatives shall be composed of 320 members, to be apportioned among the several States as follows.

Alabama	8	Mississippi	7
Arkansas	5	Missouri	14
California	5	Nebraska	3
Colorado	1	Nevada	1
Connecticut	4	N. Hampshire	1
Delaware	1	New Jersey	7
Florida	1	New York	34
Georgia	10	N. Carolina	9
Illinois	21	Ohio	21
Indiana	13	Oregon	1
Iowa	11	Pennsylvania	29
Kansas	6	Rhode Island	1
Kentucky	11	South Carolina	6
Louisiana	6	Tennessee	10
Maine	4	Texas	10
Maryland	6	Vermont	2
Massachusetts	12	Virginia	10
Michigan	11	W. Virginia	4
Minnesota	5	Wisconsin	8

Guiteau Sentenced to be Hung.

Judge Cox has overruled the motion for a new trial in Guiteau's case, and sentenced the assassin to be hung on the 80th of June. The wretch was defiant and blasphemous to the last.

In Contagious Diseases,

Small Pox, Diphtheria, Scarlet, Typhoid, Yellow and Malarial Fevers, expose in the sick room Darbys Prophylactic Fluid. It will attack all impurities and odors. The Fluid will draw to itself the germ poisons in the atmosphere and recharge it with ozone, the mysterious agent by which Nature vivifies the air.

MR. JOHN KELLY is encountering opposition from one of his recent allies, a sub-committee of Irving Hall having adopted an address strongly denouncing the "would-be leaders," and calling upon the democracy throughout the State of New York to overthrow "bossism" in every form. Irving Hall co-operated with Tammany against the regular county democracy at the election last fall, but its leaders have no love for Mr. Kelly, and therefore a bolt is not surprising.

Ayer's Ague Cure is the only medicine in existence which may be considered an absolute antidote for fever and ague, and kindred diseases. It not only affords immediate relief, but it eradicates the malarial poison which produces the disease, without leaving any enervating or injurious effect, as is the case with many of the ague medicines advertised.

A Signal of Distress.

Before the legislature met, the Republicans did some big talking about how they were going to unite with the so-called reform Democrats, elect a State Treasurer, get control of the Board of Public Works, the Chesapeake and Ohio Canal, the Police Commissioners of Baltimore; pass a registration bill to suit themselves, and have everything their own way. Now the Easton Gazette throws up a signal of distress. It says the various democratic factions in the legislature are so united and consolidated on all legislative matters that the editor of that paper, who is a Republican member of the House, "can't tell t'other from which." From this we take it for granted that things are going all right at Annapolis, and that the Republican combination company is up the spout.

The Hunt for the North Pole.

Capt. DeLong and his party having failed to reach the north pole, or explore the open polar sea, it is now proposed by scientists to try and reach the pole by balloons, the navigators starting from various points at the same time in America, Europe, and Asia. It is not likely the north pole will ever have a flag hoisted on it in that way. It might be reached, however, by establishing a series of colonies running due north, each connected by telegraph, and each furnishing a base of supplies for the others north of it. In this way, the colonies, one after another, some hundreds of miles apart, might be pushed forward to the pole, or to Kane's open polar sea, if there is such a sea. It would take some years, and a big pile of money, to reach the north pole in this way, but it could be done.

Liquor Law Bill in Congress.

Senator Bunthorne Plumb, of Nebraska, has introduced a sweeping anti-liquor law bill in Congress, which provides for total abstinence by the bung instead of by the spiggot. This bill proposes to prohibit the manufacture, sale and importation of all distilled and fermented liquors in the United States. This bill if it should become a law, would at once throw out of office 3,000 government employes, besides those officers of customs engaged in the branch of importation of spirits. It would destroy a domestic agricultural interest yielding $50,000,000 to the producers; it would have destroyed at once an annual revenue of $76,000,000 and industries producing annually, in first hands, the sum of $104,880,000. Here would be, allowing for imports and domestic fruit fruit wines, annual productive industrial values amounting to $160,000,000 wiped out at a blow. In the retail shape in which these products come to the market, they could be exchanged for $450,000,000, yet Mr. Plumb would sweep them away with the stroke of a pen.

THE war with Peru and her allies cost Chili some $30,000,000, and Chili is now trying to dispossess Peru of property worth $1,500,000,000 as a war indemnity. To exact such unconscionable terms is perfectly outrageous, and must prove ruinous to Peru. While Secretary of State, Mr. James G. Blaine tried to save Peru from utter destruction by influencing Chili to abate her unreasonable and unjust demands. Blaine's instructions to Mr. Trescott on this subject have been counternanded by Mr. Frelinghuysen, and the stalwarts are trying to make it appear that Blaine was trying to force a war between the United States and Chili. This is all bosh. Blaine's policy looked, first, to saving Peru from destruction, and secondly, to supplanting English influence by American influence on the West coast of South America. In both matters he was right, and had he remained in the department of State he would have succeeded in the first, and made considerable progress in the other. Mr. Frelinghuysen has undone all that Mr. Blaine accomplished, and is so blindly un-American as to suppose the American people will condemn Mr. Blaine and endorse him. He is greatly mistaken. When the issue is understood by the country, Mr. Blaine's policy will be approved by a very large majority of the people.

WHEN Russia and Turkey ended their late war and agreed upon terms of peace, the other of the great powers of Europe called a congress of nations, ignored the Russo-Turkish treaty, and made a treaty of peace and settlement to suit themselves, and the belligerents had to abide by their decision, and neither of them dared to object. The United States were not invited to a seat in the convention, nor asked for their opinions in the premises. While Secretary of State, Mr. James G. Blaine invited the nations of North and South America to join in a conference in the fall of 1882, which they have as much right to do as European nations, to devise measures to prevent wars among themselves, and to avoid the expense thereof. One would naturally suppose that this was a very humane and commendable thing, but his enemies in the Republican party, and especially in the administration at Washington, are trying to make it appear that he did a most disloyal thing by suggesting the congress, and they are using the fact to damage him before the country. Can the administration be crazy, to suppose it can carry the country against Mr. Blaine in this matter? It looks very much as if it was. And it also looks as if the Department of State, under Mr. Frelinghuysen, was about to get into the same somnambulent condition it was in when Mr. Hamilton Fish presided over our foreign affairs. We do not think Mr. Blaine has any thing to fear from a ventilation of this matter by Mr. Assistant Secretary of State Bancroft Davis, who has an old grudge against him to gratify.

According to the British statistics the enormous number of two thousand and thirty-nine ship wrecks took place throughout the world in 1881, or, on an average, six a day. The value of the property lost is estimated at one thousand four hundred million dollars. This was an increase of three hundred and fifty-nine vessels over 1880 and of about five hundred million dollars in property.

Tax Commissioner's Report.

The report of Mr. Levin Woolford, State tax commissioner of Maryland, has been presented to the Legislature under an act of Assembly which requires the commissioner to report the amount of the basis of the assessment for State purposes in the several counties and city of Baltimore, with his suggestions in regard to the same, to the General Assembly at each regular session thereof." From the report made the following synopsis of facts and figures is extracted:

Aggregate State taxes assessed upon corporations for 1881	$113,570 57
Reduced on appeal	1,065 76
Final total	$112,504 81

This sum comprises assessed value of the real property of corporations, $39,059.72, and taxes on shares of stock, assets and deposits of corporations, $74,510 85.

The receipts of State taxes on shares of stock, assets and deposits of corporations for the year ending September 30, 1881, as shown by the comptroller's report, is $72,466.36, to which must be added the State taxes for the real property of such corporations for the year 1881, amounting to $39,059.72, making a total of $111,526.07.

This sum is larger than the receipts from corporations in 1879 by the sum of $24,571.46, and larger than those of 1877 by the sum of $36,236.16.

The receipts of the present year show an exceptional proximity to the whole levy, and demonstrate that the working of the system is becoming smooth and acceptable to the corporations charged with taxes. While the increase in the net levy of 1881 over that of 1879 from corporations is only $12,212.88, the increase in the receipts for the present year amount to $24,361.46, including those from the real property of corporations.

The agaregate amount of mortgages held by homestead and building associations, and allowed under chapter 122, of the acts of 1880, is $4,415,245 75.

The amount of the assessed value of the real property of the banks, insurance companies and miscellaneous corporations for which certificates have been returned for the year 1881, is $30,382,639.01.

The total deposits in 1881, as reported by the several savings institutions, is $24,582,591.77; amount not bearing interest or in accounts under one hundred dollars each, $1,600,725.48; assessed value of their real property, $529,227.00; invested in mortgages, $3,423,591.83; amount invested in United States bonds and other non-taxable securities, $12,119,527.50; amount invested in securities on which the State taxes are paid $310,526 50; amount of deposits liable to taxation, $6,608,998.46; and State tax thereon, $12,373 10.

Total assessment on property in the State, exclusive of taxable certificates of State stocks, bonds of the State and stock of the city of Baltimore for 1881	$501,989,468 19
Total assessed value of real and personal property as returned by county commissioners and Appeal Tax Court of Baltimore	461,459,989 00
Net basis of assessments for 1881	61,311,375 20
Aggregate	$522,771,814 20
Less real property of corporations contained in first item	20,831,846 01
Total amount liable to State taxes	$501,989,468 19

This is larger than 1879 by ... $6,472,267 44
This is larger than 1877 by ... 18,906,731 20

An amount larger than the total assessment of the four counties of Southern Maryland combined, or of the four lower counties of the Eastern Shore combined.

This showing, Mr. Woolford asserts, clearly demonstrates the usefulness of the office and the wisdom of its creation.

The commissioner recommends a law providing for appeals by the State where assessments may have been made in error, and also that the return day for all corporations be made on January 1, instead of March 1, as now provided; also, that all owners of property where a revaluation is being arranged, that said property owners be notified of the proposed change, and be summoned to a consultation on such revaluation; also that telegraph companies be assessed and taxed in each locality where they may exist. On the subject of "Equality of Taxation," Commissioner Woolford says:

The people of Maryland, in their first effort to construct a government of their own, prescribed as the fundamental rule upon the subject of taxation, "that every person in the State, or holding property theein, ought to contribute his proportion of public taxes for the support of the government, according to his actual worth in real and personal property." This rule was, no doubt, intended by our unsophisticated ancestors as establishing an invariable principle which it would be beyond the power of the General Assembly to alter or abridge in any way. A refined judicature, however, was not long in giving a different construction to its meaning, and as since interpreted it must be held to mean that every person in the State, or residing elsewhere, who is the owner of any property, real or personal, in this State, not exempted from taxation by the laws of this State, ought to contribute his proportion of public taxes for the support of the government, according to his actual worth in such unexempted property.

The latter being now the accepted construction, the question must be discussed from a standpoint of expediency, and the Legislature must consider in regard to each proposed exemption whether the interests of the masses of the people will be promoted or injured by its enactment into a law. I know of no better way of calling to the attention of the General Assembly the necessity for equalization or the great value of the principle of equality in taxation than to present to your view a few of the striking inequalities under our present laws. A large amount of revenue is necessary for good government and for the education of the people to give them a sound appreciation of good government, and to enable the voters of the State to act understandingly. We are not called upon to discuss in this connection the wisdom of exemptions from taxation made by the Federal government. Our discussion must be confined to exemptions from taxation created by the legislation of this State. Under our laws, as at present constituted, a man who is the owner of a house or lot of ground in Baltimore city, or of real property in a county, must pay taxes upon its full value, and frequently upon a larger valuation than the property could possibly be sold for in the market, while his next neighbor may hold fifty times the amount in mortgages upon real or leasehold property, the safest and at this moment the most remunerative investment which can be made, and pay no taxes whatever. A merchant owning or having in his possession a stock of goods, large or small, must pay full taxes on his place of business and on his stock of goods, and besides also a license tax for the privilege of exposing them for sale with a view to profit, while his neighbor may own a million of dollars worth of coupon mortgage bonds of railroad or other companies, which are exempt from taxation and pay no taxes.

The small manufacturer who works by hand has, it is true, an exemption of his tools from taxation, but his stock of goods is liable to assessment, and as he must have a house to live in and a house to transact his business in, he is taxed on both.

The large manufacturer, however, is now contending that not only his plant and machinery should be exempt, but that the whole capital employed in the business must also be exempt, although it may yield an annual income of fifteen or twenty per cent.

While the Legislature may believe it expedient to grant special privileges to enterprises of untried or uncertain remuneration, if such enterprises are believed to tend to useful ends and the welfare of the community, I can see no reason why the exemptions or privileges should be continued long after the success and profitableness of the enterprise has been fully established.

It cannot be doubted that the prosperity of the State will be greatly enhanced by establishment of successful manufactures, but it is also believed that to be successful they must be originated by men who rely more on their own intelligence, industry, perseverance and indomitable energy than they do upon special privileges and exemptions granted by law. The man who undertakes an enterprise under the belief that the community intends to insure its support by law, will hardly succeed if all the special privileges the Legislature can grant are vouchsafed to him, while he who relies on his intelligence and industry will succeed in spite of adverse circumstances. Only such manufactures as support themselves without being a burden upon the community, are a benefit and source of wealth to such community.

If any one thing has a superior claim to be exempted from taxation, it seems to me it should be the savings of the poor who are making efforts, through the instrumentality of homestead or building associations, or of savings institutions, to provide themselves with homes for their families.

This does not apply, however, to large land and loan companies which have immense sums invested for gain and profit to the stockholders.

Many of these institutions really do a banking business, and should be taxed to the value of the capital thus profitably employed.

The banks are subject to severe taxation by the Federal government, and their shares of stock are made taxable with other property, by the State, counties and city, and it would seem that other corporations doing a business in the nature of a banking business, and receiving a profit equal or greater than that made by the banks, should enjoy no greater privileges or immunities than are allowed to the banks.

The masses of the people demand that the inequalities complained of shall be remedied as far as it is in the power of the General Assembly to remedy them, and that the equality of taxation as prescribed in the Bill of Rights and Constitution of the State shall be maintained to the full extent of the power of the Legislature.

The question of the taxation of mortgage debts has agitated the people of the State since their exemption from taxation under the law of 1870.

The holders of large amounts of these debts advocate their exemption as a general rule, while the masses of other property holders demand that they shall be taxed at their true value as other investments. It is asserted by the holders of mortgage debts that their taxation is a double taxation, but this can only be maintained where the mortgage debt is for unpaid purchase money for the land, in which case it is easy for the Legislature to provide, that the portion of the unpaid purchase money for land secured by mortgage thereon, shall be credited to the possessor of the land, and charged to the owner of the mortgage debt. The argument that the mortgagor will be compelled to pay the taxes on the debt in the hands of the mortgagee is fallacious, if the Legislature makes it unlawful for the holder of the mortgage debt to exact such taxes from the mortgagor, and by law authorizes the recovery from such holder of the amount of such taxes, if the same have been extorted from the mortgagor.

A mortgage of land is a hypothecation of the land as a security for the payment of a sum of money loaned upon the faith of its adequacy to assure the certainty of the repayment of the money and I cannot see the difference in principle, between the hypothecation of real property as a security, and the hypothecation of some personal investment which is taxable, as a security. In the one case it is claimed to be double taxation, while in the other no such claim is pretended to be made. To instance a case in point: Two men are owners of an equal amount of property, the one has real property, and the other has a certificate of ownership of shares in a bank, of equal value. Both the real property and the shares of stock are assessed for the same amount, and are of equal value. Both parties go to an individual who has money to loan, and negotiate a loan of equal amount, the one by a note and a hypothecation of his real property, and the other by a similar note, and the hypothecation of his shares of stock. Under our laws the individual holding these two interest-bearing notes is free from taxation on the one, but is assessed with the value of the other. Now, if the hypothecation of the real property makes the taxation of the debt secured by its agency a double taxation, why does not the hypothecation of the shares of stock render the taxation of the debt thus secured also a double taxation? Yet no such argument has ever been made to my knowledge in the latter case.

This theory of the taxation of mortgages on real property, working a double taxation (except in the case of the unpaid portions of purchase money), is a novel idea, inculcated by the holders of mortgage investments, notwithstanding the Court of Appeals of the State has repeatedly decided that it is not a double taxation, and this argument has been successful for some time in securing to such holders immunity from taxation. A mortgage debt is personal property, and goes to the executor or administrator as other personal property, and was always liable to taxation, until the act of 1870 exempted such debts, except in the case of unpaid purchase money, the mortgages for which had been exempted a short time before that date. There is now another theory, which is not so openly avowed, but which is commencing to be agitated by interested parties, *namely, that nothing but real property should be taxed.* If this should succeed, it is clear how deplorable the condition of the owners of real property would be in this regard

The fact that so much of the interest bearing capital of this State now escapes taxation, throws an exceedingly unjust weight upon the holders of taxable property, and any increase of that weight would tend to a further depression of real property. So great is this depression already that an absentee business man in the city of Baltimore prefers to own his own house, it being much cheaper and easier for him to rent one, and leave the burden of taxation, repairs, water rent and other expenses upon the shoulders of another. It has heretofore been held as an axiom in the good government of a State or county that its legislation should be so framed as to encourage the ownership of the soil by its citizens, and especially that every man should be interested to own his own home. That such is not the fact in this State now is is only necessary to state that in the city of Baltimore, at this time, every building association or land company which lends upon mortgage regards as the worst calamity which can befall its interests to be compelled to become the owner of real property. The possession of a considerable amount of real property by a corporation has been repeatedly urged as a valid reason for an exceedingly low assessment of its shares of stock. This is true in all instances, notwithstanding the fact that the assessment of the real property is deducted from the aggregate value of the shares of stock, as directed by law. This subject was discussed at length in my report to the last General Assembly, and it is not deemed necessary, therefore, to persue it further in this report. It cannot but be obvious to all that great inequalities exist, and the demand of the people, that they shall be remedied as far as practicable, is admitted. It is for the General Assembly to devise the remedies which are necessary to insure equality, in accordance with the requirements of the Bill of Rights.

The opponents of the equalization of taxes have not been idle, but have made a determined war upon it, and upon this office, which is one of the instrumentalities by which the equalization is expected to be promoted. It could hardly be expected to be otherwise, when it is considered that no man, who has accumulated great wealth, thinks he ought to pay taxes in proportion to that wealth, and that corporations, which have escaped taxation heretofore, are naturally unwilling to be subjected to it. No more ungracious or bootless task could be undertaken by any one than that of attempting to convince such persons, or such corporations, of the equity of the principle prescribed in the Bill of Rights in regard to equality of taxation. The organization to oppose it is making the most strenuous efforts to have the office abolished if possible, and, if that should fail, to cripple its efficiency by rendering impossible any legislation in aid of the work of equalization. Various objections have been urged for the destruction of the office, which it is believed to be the duty of the incumbent to discuss.

First—It is objected that the office should be abolished, because the duties of the office ought to be performed by the comptroller. In the first place, it was because the duties could not be properly performed by the comptroller that the necessity for a separate office became apparent. The constitution does not make the comptroller an assessing officer. That instrument gives the comptroller no power, nor does it make it his duty to act as an assessor. It gives to the comptroller "the general superintendence of the fiscal affairs of this State," and makes it his duty to "superintend and enforce the prompt collection of all taxes and revenue." The power and duty to assess the shares of stock in corporations, for State purposes, was conferred and imposed by the act of 1872, chapter 90, and the act of 1874, chapter 453.

Experience showed that such duties could only be imperfectly performed by the comptroller, in consequence of their interference with the duties imposed on that officer by the constitution, and, furthermore, that it was inconsistent and improper to blend the duties of assessor and collector in the same officer.

Secondly—It is contended that the office should be abolished because the appointment is not vested in the Governor. The constitution does not make the Governor the source of all power. It prescribes that "he shall nominate, and by and with the consent of the Senate, appoint all civil and military officers of the State, whose appointment or election is not otherwise herein provided for, unless a different mode of appointment is prescribed by law in creating the office."

The law creating the office of State tax commissioner did prescribe a different mode of appointment, and for reasons equally good.

The duty of assessing shares of stock of corporations, being a matter in which the fiscal officers of the State were more concerned than any others, the law vested the appointment in that body, in which the fiscal officers of the State were purposely given by the constitution a preponderating influence and in which both of them were represented. It was proposed at the session of 1880 to amend the law so as to make the office elective by the people of the State; but a fear that the bill, if passed, would not meet with the approval of the executive caused that proposition to be abandoned.

Since the creation of the office the net increase in the basis of assessment of corporations has been $18,906,731.20.

Calculating the State and county or city taxes on this amount at an average rate of one dollar in the hundred, the net increase in revenues to the State, counties and city of Baltimore would be $189,067.31, ten per cent. of which, if awarded to the office, would give it an annual income of $18,906.73, or about five times its present cost to the treasury.

After further renewing the agitation, he says: "It is, however, regarded as a useless office by all those who are opposed to the equalization of taxation.

"The office is merely in its infancy. Such an office has proved of immense value in other States and its usefulness can be extended here so as to make it of much greater value to the people than it now is. The real reason for advocating its discontinuance or the destruction of its efficiency is a desire to put a stop to the further equalization of taxation and to silence the discussion before the Legislature of the subjects in which the masses of the people are most vitally interested. If the General Assembly, in its wisdom, desires that this shall be done, they will abolish the office, or so cripple its operations that its usefulness cannot be enforced. If, however, they shall think it important for the interests of the masses that the work of equalization demanded by the people in their platforms of 1879 and 1881 shall be continued, they will feel bound not only to permit the office to continue, but will give it such aid by legislation as they may find necessary and proper to promote the objects of its creation."

$30.00 Worth of New and Popular Music for $1.00

Thomas Brothers' Musical Journal for January is undoubtedly the finest and best journal of this kind published. The reading matters is varied and original, being news from all parts of the world. The Journal will have a new feature this year in being beautifully illustrated and printed on fine heavy calendered paper. Each number will have in over Two Dollars worth of Sheet Music, printed from our best plates; and as you receive one number each month at the end of the year you have for binding one of the finest collections of vocal and instrumental music imaginable. Don't fail to subscribe for the Journal at once. Price Per year, *One Dollar*; or with a beautiful Chromo, 22x36, *One Dollar and thirty-five cents*, the 35c. being the actual cost of packing and postage or express on the Chromo. Sample copy of the Journal, 10c. We want an agent in every village and city in the United States and Canada to take subscriptions for the Journal.

ZAR. H. THOMAS,
Successor to Thomas Brothers,
feb7 4t Catskill, N. Y.

GLEANINGS.

Uncle Sam began the year with a debt of $1,785,461,717 He ought to be able to live on the interest of his debt.

"Now is the winter of our discontent made glorious" with one bottle of Sines' Syrup of Tar, Wild Cherry and Hoarhound. Sure cure for your cough or cold, 25 and and 50 cets.

Ex-Senator Cameswell, says the Washington *Star*, may now be fully recognized as the Republican "boss" in Maryland.—His slate of appointments for the offices of Collector, Naval Officer, United States Attorney and Marshal, was the one sent in to the Senate Thursday.

Hon. George W. Jones, of Tennessee, a veteran democratic politician, has written a letter strongly urging the nomination of Hon. Samuel J. Tilden as the democratic nominee for President in 1884 He regards this course as the "surest redemption of democracy and its surest restoration to power."

History is continually repeating itself. Every one is taking the good, old fashioned remedy, Sines' Syrup of Tar, Wild Cherry and Hoarhound for coughs and colds this fall.

The tide of travel is setting strongly towards Florida. It is stated that every sleeper-car berth going Floridaward from New York, as well as every steamer berth on the ocean lines, are engaged thirty days ahead. The Jacksonville *Union* does not doubt that 75,000 strangers will pass through that city during the present season—a number largely in excess of any previous season.

A Long Island oysterman, while tonging for oysters recently, brought to the surface a china doll's head as large as a man's fist. On the neck of the doll's head, which showed no signs of having been in the water for a long time, the spat or spawn of an oyster had been deposited, from which had grown a perfect oyster five inches in length. The oyster projected from the doll's neck in the form of a wing, giving an appearance to the doll of being a cherub. The oyster clung tenaciously to the piece of china, and was removed only by dint of some force.

INVIGORATING FOOD FOR THE BRAIN AND NERVES is what we need in these days of rush and worry. Parker's Ginger Tonic restores the vital energies and brings good health quicker than anything you can use. *Tribune.* See adv.

New Advertisements.

Third Regular Bi-Monthly Sale

FOR 1882, OF

Queensware, Decorated Toilet and Tea Ware,

Plain and Japanned Tin Ware, Cutlery and Housekeeping Goods,

Monday, February 13th, 1882,

at 10 A. M., at store No. 46 Lexington street, Baltimore. Packages and packing furnished at cost. Terms cash.

TAYLOR & CREAMER,
Auctioneers.

Next sale February 27th.
feb7-1t

HARRY J. HOPKINS,
ATTORNEY-AT-LAW,
Office on Washington street, opposite Frame Hotel, EASTON. feb7,82yr

J. PRICE KIRBY,
ATTORNEY-AT-LAW,
Office on Washington street, opposite Methodist Protestant church, EASTON. feb7,82yr

A CARD.

The subscriber takes this opportunity to return his very sincere thanks to his patrons and friends for their liberal patronage in his business during the past year, and to remind them that he still carries on the House and Sign Painting and Glazing business in Easton, and does all kinds of work in the very best manner, and at as low rates as formerly. He will be thankful for all orders and jobs, and promises to use his best endeavors to give satisfaction. Orders left at Messrs. Stevens & Hayward's or at Henry Waikart's will receive prompt attention.

The public's obedient servant,
JOHN D. CHANCE.
jan24-3t

FOR RENT,

For the year 1882, Mrs. E. F. Street's Millinery Store and Dwelling on Dover street, now occupied by S. F. Tower. Address
E. F. STREET,
469 Lexington street, Baltimore.
dec6tf

Soap, Soap.

Large lot Toilet and Shaving Soap just received and very cheap, reduced from 10 to 5 cents by

J. C. HENRY, Druggist.

HARDWARE

AND

IMPLEMENTS.

—:o—

All goods suitable for spring work I am offering at very lowest rates that can be afforded.

HARDWARE

of all descriptions.

PLOWS, CARTS, WAGONS

Harness of all Kinds.

Agricultural Implements,

MACHINERY,

SEEDS,

Everything required for Farmer and Mechanic.

Come and see before purchasing.

Thos. C. Nicols.

New Advertisements

A.—BEATTY'S PIANOFORTES—MAGNIFICENT CENT holiday presents; square grand pianofortes, four very handsome round corners, rosewood cases, three unisons, Beatty's matchless iron frames, stool, book, cover, boxed, $228.75 to $287.50; catalogue prices, $900 to $1,600; satisfaction guaranteed or money refunded after one year's use; upright pianofortes, $125 to $255; catalogue prices, $350 to $800; standard pianofortes of the universe, as thousands testify; write for mammoth list of testimonials; Beatty's cabinet organs, cathedral, church, chapel, parlor, $30 upward; visitors welcome; free carriage meets trains; illustrated catalogue (holiday edition) free. Address or call upon DANIEL F. BEATTY, Washington, New Jersey.

Drew's Yeast Powder

is the Purest, Cheapest and Strongest made. Established 1867. A single trial will convince you of the superiority of this preparation over other brands Ask your grocer for it, and you will be sure to make rich, sweet, light and nutritious bread, Biscuits, Muffins, Waffles, Buckwheat and other Griddle cakes. Prepared and sold by THE DREW MANUFACTURING CO., 206 W. Pratt St., Baltimore, Md.

$777 A YEAR and expenses to agents Outfit Free. Address P. O. VICKERY, Augusta, Maine.

FOUTZ'S
HORSE AND CATTLE POWDERS

No Horse will die of COLIC, Rots or LUNG FEVER, if Foutz's Powders are used in time.
Foutz's Powders will cure and prevent the CHOLERA
Foutz's Powders will prevent GARGET IN COWS.
Foutz's Powders will increase the quantity of milk and cream twenty per cent., and make the butter firm and sweet.
Foutz's Powders will cure or prevent almost every DISEASE to which Horses and Cattle are subject.
FOUTZ'S POWDERS WILL GIVE SATISFACTION.
Sold everywhere.
DAVID E. FOUTZ, Proprietor,
BALTIMORE, MD.

Notice of Appeals and Transfers.

OFFICE OF COUNTY COMMISSIONERS,
TALBOT COUNTY, MD.,
EASTON, Dec. 29, 1881.

NOTICE IS HEREBY GIVEN, That the County Commissioners will meet at their office in Easton on TUESDAY, January 3, 1882, and continue to meet each Tuesday in January and February, for the purpose of hearing appeals and making transfers and abatements in property, preparatory to the levy of 1882. After March 1st the books will be closed. By order of the Board,

jan3-4t J. S. ROBSON, Clerk.

OLDEST AND BEST FAMILY NEWSPAPER.

The NEW YORK OBSERVER has now the largest circulation of its class. It is

UNDENOMINATIONAL, UNSECTARIAN, EVANGELICAL, and NATIONAL.

It will enter its

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NEW BOOK
—OF—
"Irenæus" Letters
With Steel Portrait of the Author,

is given to any one sending us a *bona fide* New Subscriber and $2.25 for the coming year.

Specimen copies free.

Address: NEW YORK OBSERVER,
NEW YORK.
jan10

TRY PETTIT'S American Cough Syrup, a most excellent remedy for all affections of the Throat and Lungs. For sale by J. C. Henry, Druggist.

WANTED;

A GOOD BLACKSMITH. Apply to
J. T. S. SMITH,
jan24-3t Chapel, Md.

OPENING

OF THE

Fall Trade

AT

Ball, Shannahan & Grace's.

WE HAVE JUST OPENED A

New Stock Of

GOODS,

CONSISTING OF

Dress Goods,

DOMESTICS,

Notions and Hosiery,

AND A VERY FINE LOT OF

CLOTHS & CASSIMERES,

ALL AT THE LOWEST POSSIBLE PRICE.

Believing that we cannot fail to please, we respectfully solicit a call.

Ball, Shannahan & Grace.

1882 THE SUN, BALTIMORE, 1882

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A. S. ABELL & CO. PUBLISHERS,
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Baltimore, Md.

DEWITT'S PILE REMEDY.

For sale by J. H. GOODWIN, 130 Franklin street, Baltimore, and all country druggists.
oct4,81

THE HAMBLETONIAN STALLION

PERALTO.

Brown horse, foaled 1877.

Height, 16 hands; weight, 1200 pounds.

PEDIGREE.

Sire, Pierson, son of Rysdyk's Hambletonian; Dam, Fashion, by Hiatoga Chief.

TERMS.

$25.00 the Season, with privilege of return in case of failure.

For further particulars, address

ROBERT HOUGH,
TUNIS' MILLS,
jan24,82 Talbot county, Md.

The Railroad Avenue GREEN GROCERY.

R. SOULSBY & CO. announce to the people of Easton, that they have opened a green grocery on Railroad Avenue, next door to the Southern M E. Church, and keep on hand a full supply of fresh and corned beef, pork, hams, vegetables, eggs, butter and canned goods. They invite a call from all wanting goods in their line, and think they can sell as cheap as any house in town.

Wanted to buy, butter, eggs, vegetables, and all kinds of poultry and other country produce. dec30,81yr

J. H. T. Hubbard, Dover street, has added to his store a Tobacco room, for the purpose of making first-class Tobacco, Segars, Cigarettes and Snuff a specialty

FOR SALE.

1 12-H.-P.