

Edgefield Advertiser.

THOS. J. ADAMS, PROPRIETOR.

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MAYFIELD MAKES HAY. RIGHT KIND OF REASONING.

FACTS AND FIGURES THAT ARE ABSOLUTELY

UNANSWERABLE. AND TILLMANITES

And Sheppardites Alike Must Be Convinced by Them—A Powerful Presentation for the Tillman Administration.

(CONTINUED FROM LAST WEEK.)

Many of you are poor men, you possess but little, and what you have is easily seen. You could not cover it up if you would. You are honest, and you make honest returns. How can you be expected to continue to do so if other people do not? I must ask your close attention while I indulge in more figures to show that these charges are not true.

HORSES.

Now I turn another leaf in the records, and I find horses first, so I take up horses first, and then take up the others in the regular order in which they come. We find that we had listed for taxation 62,095 horses last year, with a valuation of \$3,728,336, while but 58,855 were returned the year before at valuation of \$3,392,945, an increase in the number of horses returned for taxation of 3,240, with an increase in the whole taxable value of \$335,393 on horses alone. We may bring in the extra horses, and increase the taxable value of horses, and it is all right, but we must not attempt to bring in the surplus and undivided profits of banks.

Now ex-Governor Sheppard tells you that the reduction of one-half mill in the State levy does not help you, a reduction from 54 to 44 mills does not lessen your taxes on your horses. Let us see if this is true.

Last year you paid taxes on 58,855 horses at an assessed value of \$57.64 each amounting to \$3,392,945, on which you paid 54 mills, making \$17,812.96 taxes paid on horses. This year your horses are assessed at \$69.04 each, \$2.40 a head more than last year. You returned the same 58,855 horses you returned the year before. This same 58,855 horses were returned last year at \$60.04 a head, amounting to \$3,533,654, on which you paid 44 mills, making \$16,784.86 taxes paid on the same 58,855 horses, a less tax on the same horses than you paid the year before by \$1,028.10.

But the story does not stop here. We brought in 3,240 horses at \$60.04 a head that had been escaping taxation, amounting in value to \$194,536, which, at 44 mills gives us \$84,401 taxes. But the \$1,028.10 that we saved you on the horses you had been returning is more than the \$914.01 taxes on the horses we brought in which had been escaping taxation by \$104.09.

So, on all the horses of the State returned for taxation, including the 3,240 horses we brought in—all on all you paid a less tax of \$104.09 than you paid the year before, while we have saved you 1,028.10 on the horses you were before returning.

Are you satisfied with the refutation of the charge that you are paying more taxes than you did the year before? A saving of \$1,028.10 to you on the horses that you honestly returned, which added to the \$104.09 that nobody had to pay, because the levy is that much less makes a total saving to the people who had been paying on their horses \$1,132.19.

MULES AND ASSES.

Now I will take up the mules and see how they came out. Year before last there were 73,837 mules and asses returned for taxation, at an average of \$63.69 a head, making a total value of \$4,657,531, on which you paid 4 mills, making a total tax paid on mules of \$23,402.03. Last year we reduced the average price per head from \$63.69 to \$59.26, a reduction of \$4.43 per head. You returned the same 73,837 mules that you returned the year before, but not at the same average price, for the average price had been reduced \$4.43 per head. These same 73,837 mules were assessed last year at \$59.26, instead of \$63.69 as the year before, making a total value of \$4,375,580, on which you paid 4 mills, which makes a tax of \$20,784.78. The year before you paid on these same mules \$23,402.03, and last year

you paid \$20,784.78, a saving in taxes on these same mules of \$2,617.25.

But this is not the end of the story. The records show that there were returned last year for taxation 85,399 mules as against 73,837 the year before, or, in other words, 11,452 mules that had been escaping taxation, at an average value of \$59.26 per head, amounting to a total value of \$679,238, on which was collected 4 mills, making \$3,226.37 brought in for State taxes from mules that had been paying no taxes, and making a total increase of taxes on mules of \$609.12 over the amount collected the year before. Bringing in 11,452 mules that had never paid any taxes, and collecting from them \$3,226.37, we could afford to save you \$2,617.25 on the mules you had regularly returned, and then put \$609.12 more in the treasury, the difference between the amount we save you and the amount brought in from the mules that had not been before returned.

We have saved you \$2,617.25 on the mules that you returned, and added at the same time \$609.12 to the treasury. How is this for a rebuttal of the charge that you had not been saved anything by the 1/2 mill reduction in the levy?

HOGS.

Now, I will take up hogs and see how we came out on them. The average price per head was the same last year that it was the year before. Year before last you paid on 232,012 head of hogs an average value of 1.82 a total value of \$422,157, 54 mills, making a tax of \$226,132. Last year you paid on the same 232,012 hogs, 44 mills, on the same valuation of \$422,157, which makes a tax of \$2,003.13, which is less than the amount you paid the year before by \$213.10; identically the same property, with no change in the average price per head.

But this is not the end. We added 19,316 hogs to the tax list, at an average price of \$1.82 per head, and collected 44 mills on a valuation of \$35,183.85, making a tax of \$19,539.09 on these extra hogs. A saving on the hogs you returned before of \$166.89, and the bringing in of \$166.89 on the 19,316 hogs added.

Yet you are told you pay more taxes, when the fact is when you put the figures together, including the amount of the taxes on the hogs added, they show that there was a less tax paid on hogs last year than the year before by \$46.30, while there was saved to the taxpayers who had made proper returns of their hogs \$213.19.

How can they afford to continue to make this charge before the people when all the records prove to the contrary?

CATTLE.

I turn now to cattle, and here I find that the total tax paid on cattle last year, including \$132.23 collected on 2,676 head added to the list for taxation, at 10 per cent head, the average price of cattle in the State, was less by \$145.94. The average price per head was increased from that of the year before by 70 cents on the head. Year before last you paid on 206,301 head, at \$9.33 per head, a 54 mills tax on \$1,926,052, amounting to \$1,041,117.75 taxes. This year you pay on the same number of cattle at \$10.03 per head, a 44 mills tax on \$2,072,230, amounting to a tax of \$9,833.59, a less amount than the year before of \$273.18. While we saved you \$273.18 on the cattle already returned, we brought in 2,676 head additional, at \$10.03, and collected from them \$132.23. How is this? Does it show that the charge made against us is or untrue? I let you answer.

DOGS.

How is it with dogs? Let us see, I do not believe they have a dog's chance to prove the truthfulness of their charge. But the figures will tell. It will be observed that we increased the average price per head last year 30 cents over what it was the year before. It was then \$5.59, and now it is \$5.89 per head. Year before last you paid on 63,326 dogs, valued at \$352,169, 54 mills, making a tax of \$1,859.39. Last year you paid on the same number of dogs valued at \$373,782, 76, 44 mills, making a tax of \$1,773.57, a less tax on the same number of dogs paid last year than was paid the year before by \$85.82. Yet you are told you pay more taxes. But this is not all. We increased the number of dogs for taxation by 2,548, and on them col-

lected \$7136 taxes. Including the taxes on the increase, adding it to the amount paid last year on the same number of dogs, yet there were more taxes collected on dogs year before last year by \$14.46. So they cannot prove it by the dogs, even.

CARRIAGES AND WAGONS.

Let us see about carriages and wagons. The average value of these was diminished by 38 cents. The average value last year was \$19.20, against \$19.58 the year before. Last year there were returned 113,475 carriages and wagons, valued at \$2,179,065, on which you paid 44 mills, making a tax of \$10,350.56. Year before last there were 104,437 carriages and wagons, at valued \$2,045,226, on which you paid 44 mills, making a tax of 10,738.44, which is 386.88 more than was paid last year all told. But last year you paid 44 mills on the same number of carriages and wagons, valued at 19.20 each instead of 19.58 as the year before, making a total valuation of 2,005,503 and a tax of 9,526.14, a less tax of 1,212.30 than you paid the year before. But with it all, you not only saved 1,212.30 on the same number of carriages and wagons, but we added 9,038 at a valuation of 173,556, with a tax, at 44 mills, of \$24.40 that had been escaping taxation. With these figures, how can it be argued that your taxes have been increased on them? You cannot roll such an incorrect statement on wheels, even.

AGRICULTURAL HALL.

I will not undertake to discuss in detail the Agricultural Hall matter. Suffice it to say that there are some very difficult legal questions involved. The owners of those bonds can not sue the State. As a matter of policy, I am clear in my opinion that the Governor was right in the course he pursued, and that the position of the State is the legal right is much better than it would have been had we lost possession.

FINANCIAL CONDITION OF THE STATE. I now pass to another line of defense against these unjust charges made against us.

Are these charges true? What are the facts? Let us look at them from a financial standpoint and see if they are. When we again open the books what is the first thing that meets the eye? Why, we find that the net cash indebtedness on first day of November, 1890, was \$11,253.40, with only \$3,943.07 cash on hand to the credit of the "General Account." Only \$3,943.06 on hand to meet the current running expense of the government of this great Commonwealth of ours!

How does that strike you? Does that look like business? Does that look like your affairs were in a good condition? Let us look at the condition of affairs one year later, the end of the first fiscal year of the present administration and see how they stand: Coming into power under great disadvantages, we closed the fiscal year, November 1st, 1891, with a net cash indebtedness of \$63,617.81, with 22,876.49 cash on hand to the credit of the "General Account." How does this strike you? Make the calculations and see the difference. From \$11,253.40 take \$393,617.81 and you have 47,635.59, the amount we reduced the net cash indebtedness in one year. From the 22,876.49 we had on hand to meet the current expenses, take the \$3,943.06 on hand for the same purpose the end of the year previous, and you have 18,933.43, the difference in favor of our management. Which shows the better management, our or the previous administration? Which do you like better, the former or our administration which has in one year reduced the net cash indebtedness 47,635.59, with 18,933.43 more cash on hand with which to meet the current demands on the State Treasury?

Notwithstanding these facts stare them in the face at the very opening of the books, yet they decry us, and say we are not competent and are extravagant. Now, let us turn a leaf and see what we find. Here it is: We find that, on the 1st day of November, 1890, the beginning of our first fiscal year, the net indebtedness of the State for all purposes was \$4,344,771.12. When we look just below on the same page we find that, on the 1st day of November, 1891, the end of our first fiscal year, the total net in-

debtedness of the State for all purposes was 6,770,223.81. When we make a subtraction we have a difference in our favor of 74,547.31, showing that we have actually reduced the indebtedness of the State to this amount in one year. Yet you are told, notwithstanding the fact that we have reduced the indebtedness of the State 74,547.31, that we ought not be continued in office because of our incompetency and extravagance.

My fellow-citizens, are you blind to the truth, or have your eyes been already opened? Are you to be led by prejudice conceived in selfishness and egotism, and born in malice and spite, to dig a grave in which to attempt to bury the truth? If you are, it has been said and I may repeat it, that "truth crushed to earth will rise again."

But let us turn another page and see what is there to justify the charge that we are incompetent and extravagant. Here we find that for the fiscal year ending 31st October, 1890, the total receipts for all purposes were 1,129,918.73, and the total expenditures for the same fiscal year were: 1,153,920.34, an expenditure of 24,001.71 over receipts. Actually ran the State government at a loss to the extent of 24,001.71.

But how was it with us for the last fiscal year? Our total receipts were 1,073,752.98, and our expenditures 1,059,923.59, an excess of receipts over disbursements of 13,829.39. We spent 13,829.39 less than the amount we collected, while our predecessors spent 24,001.71 more than the amount they collected.

But it does not stop here. They not only spent 24,001.71 more than they collected, but they left a note of 50,000, with 500 interest on it, to be paid in our fiscal year. This debt of 50,500 was paid out of the 1,073,752.98, the amount of the receipts for our fiscal year, and yet we came out 13,829.39 ahead.

Now let us turn to the charges that are made against us. The average value of these instruments was increased last year 53 cents, over that of the year before, being \$59.83 each, against \$59.30 the year before. Last year there were returned 8,426, against 7,599 the year before, an increase of 827 in favor of last year, with an additional tax of \$235.09, and yet you paid \$206.28 less last year on the same number of instruments than you paid the year before. Their composition can't be set to music.

WATCHES.

You paid \$2,529.42 on 27825 watches year before last. Last year you paid \$2,230.75 on the same number, a saving of \$298.67. Last year we brought in 1,928 more watches and collected on them \$294.08, and notwithstanding this addition, there were \$204.50 less paid on watches last year, all told, than the year before. Their story won't run with the watches of the State.

MERCHANDISE.

Year before last on \$6,765,158 merchandise there were paid \$35,674.85 taxes. Last year on the same number of dollars worth of goods there were paid \$32,279, a less tax on merchants on the same amount of goods of \$3,397.58. Think of it! We have saved the merchants in taxes in one year \$3,397.58 on the same amount of goods they owned the year before.

But here is what makes some of them kick. We have brought in \$102,550 worth of merchandise for taxation that had been escaping the year before, and on this we collected a tax of \$4,437.11. But even with their addition there was a less tax paid on merchandise last year than the year before by \$1,960.47, a net saving to the merchants on all taxes of \$1,960.47.

PROPERTY OF MANUFACTURERS.

Year before last there were paid \$6,328.46 taxes on \$1,295,429 worth of property by the manufacturers. Last year on this same amount of property they paid \$5,725.76, a saving to them of \$602.70. But here is where the shoe pinches with them. They were required to return property, not before returned, amounting in value to \$538,575, on which they had to pay a tax of \$2,558.23, which increased the amount of taxes of the year before by \$1,955.58.

MANUFACTURED ARTICLES.

On manufactured articles on hand one year or more, tools, engines, &c, there paid \$31,018.44

on \$5,908,275 worth of property year before last. On the same amount of property in value there were paid last year \$28,064.30, an actual saving on this class of property, on the same value, of \$2,954.14.

But here is what they don't like. We brought in for taxation \$951,465 more of that class of property, and collected a tax on it of \$4,519.53. But take off the \$2,954.14 savings from this \$4,519.53 brought in, and the taxes on this class of property have only been increased \$1,565.39. Yet what a howl is made over it.

MONEY, BANK BILLS AND CIRCULATING NOTES.

On moneys, including bank bills and circulating notes, \$10,701.82 taxes were paid year before last, on \$2,033,441. Last year on the same amount were paid \$9,682.60, a less tax than that paid the year before by \$1,019.22. Last year there were returned \$246,232 more than the year before, which paid a tax of \$1,169.90. So all, told the taxes on this class of property has been increased only 150.38, the difference between the amount saved and the amount brought in.

ALL CREDITS.

On all credits a tax of 25,106.40 was paid on 4,782,170 worth of property year before last. On the same amount of property a tax of 22,715.31 was paid last year, a less tax on the same amount by 2,391.09. But here is where the fight comes. We brought in 2,279,919 worth for taxation that had not been paying taxes before. On this we collected a tax of 10,826.62, which increased the income from this source over that of last year by 8,438.53.

VALUE OF STOCKS.

On "value of stocks of any company or corporation out of this State, except banks," a tax of 2,802.27 was paid year before last on \$50,500 against a tax of 2,535.39 last year on the same amount of property, which is a larger tax by \$266.88 than the year before. But there were added 300,683 which had been paying no taxes, and on this was paid a tax of 1,772.91, which increased the taxes on this class of property 1,462.03.

BONDS.

On "bonds not exempt from taxation," a tax of 8,114.68 was paid year before last on 1,545,654 as against a tax of 6,342.05 on the same value last year. Only 6,292 were added for taxation, which paid a tax of 29.90, making the taxes collected last year less than that collected the year before by 742.78.

ALL OTHER PERSONAL PROPERTY.

Every man who ever made a return knows what is included in "all other property." You know that it includes household kitchen furniture, etc. On this class of property a tax of 36,152.69 was paid year before last on 6,886,226. Last year a tax of 32,709.57 was paid on the same amount; a less tax than that paid the year before by 3,443.12. But 923,018 were added for taxation which had been paying no taxes, and on this a tax of 4,384.33 was collected. If we take from the 4,384.33 increase taxes the 3,443.12 saved, as above shown, we find that the taxes all told were increased on this class of property by 941.22.

REAL ESTATE.

Some of you may think there has been no real estate added for taxation. Let me disabuse your minds of that, for there were added 310,406 acres outside of cities and towns, and some in cities and towns, with many buildings, making a total increase in valuation of 1,625.56.

To hear some people talk, one would think that real estate had received no attention. The fact is, that the assessments made had to stand because of the law making an assessment of real estate stand for a period of years, five, I think. But the officers have been diligent and have had put on the books all that has come to their attention that was off and escaping taxation. With this additional land now on, how are your taxes affected?

Let me turn a leaf in the records and see. Year before last you paid 54 mills on 88,416,267, which made a tax of 464,185.92. Last year you paid 44 mills on 60,042,728, which made a tax of 427,702.93. When we take the difference we find that your taxes last year on real estate were \$36,482.99 less than they were the year before. The

lands put on for taxation, \$10,406 acres, and the city property, with these valuations, are included in the above. But I would not do the subject justice did I not tell those of you who have all the time been making fair returns, and whose property, so far as real estate is concerned, remains the same for taxes, because of the law, that you paid year before last 404,185.92 on your land, and on the same land at the same valuation you paid last year 419,977.74, a difference of 44,208.18, which is a clear saving to you of that amount.

The difference between the total valuation last year and the year before is 1,636,356. On this amount we collected 44 mills, which amounts to 7,205.19. If you add this to the net savings, 36,482.99, you will see that it gives the saving 44,308.18.

RAILROADS.

I know but little about how the valuation of this class of property is arrived at. I am told that it has been the aim of the assessing board to put it at a valuation that will allow its income to amount to 10 per cent, net profit on the assessed valuation. The valuation has been largely increased, and therefore the taxes are largely increased. I leave the discussion of this property to others who understand more about it than I do.

Despite all this increase that I have just shown you of all other property, comes the charge that we are trying to oppress the banks to the release of other property. I appeal to your reason and judgment to know, after you have heard the facts, if it is true?

I appeal to you, and leave the verdict in your hands as to whether or not we have done right in trying to bring in the surplus and undivided profits of banks for taxation, and in requiring them to pay a just proportion, and no more, of the taxes with which to run the government, under whose laws they are protected.

Their receipts were 1,129,918.73, and their expenditures 1,153,920.34, and a 50,500 debt to be paid out of the funds of our fiscal year.

Their expenditures for the fiscal year were 1,153,920.34, and ours 1,059,923.59, making a difference in the amounts expended of 93,996.75 in our favor although the 50,500 debt was paid in our fiscal year and is included in the amount of our expenditures.

Hold up! you who are willing to declare to the world that we are incompetent and extravagant, until you hear the evidence, for there is more to follow on this very point. There came in also to be paid in our fiscal year 16,356.96 of election expenses incurred in the holding of the elections the year before; also 128 for desks for the engraving department purchased before we came in; also 6,048.02 due to the Agricultural department; and also 14,283.93 for the completion of the State House—these four items aggregating 36,815.91.

Now then, with all of this, starting out with receipts 56,165.65 less than were the receipts of the year previous, we wound up with 13,829.39 to our credit of receipts over expenditures, while our predecessors wound up 24,001.71 of disbursements over receipts. Can you, in the face of these facts, ever again charge us with incompetency and extravagance?

Put the veil over your faces and hide them for shame for the injustice you have already done us.

REVIEW.

When we come to sum it all up, how does it stand, and how do the charges against us for incompetency, extravagance, and oppression of banks to the release of other property stand?

With an increased enrollment of 6,419 pupils in the public schools, and a possible less cost of text books to the parents of 20,000; with a penitentiary self-sustaining, having paid 8,000 on an old debt, and 19,514 on Clemens College in ten months, with corn enough to run it, and running at 1.25 per month cheaper than formerly; with a net saving of 85,428.18 on the cost of the departments and public institutions; with an increase in the income to the State from fees in the departments of 26,438.58; with an increase in the lumber and assessed value of horses last year over the year before, and a saving of 1,028.10 to the taxpayers on the horses they paid on the year before; a large increase in the number and assessed value of mules last year over the year before, and a saving to the taxpayers of 2,617.25 on the mules they paid on the year before; with a large increase in the number and assessed value of hogs first year over the year before, of a saving to the taxpayer of 213.19 on hogs paid on and assessed value of cattle last year over the year before, with a saving of 278.18 to tax payer, on the cattle paid on the year before; with a large increase in the number and

assessed value of dogs last year over the year before, and a saving of 85.82 to the tax payer over the year before; with a large increase in the number and assessed value of carriages and wagons last year over the year before, and a saving of 1,212.30 to the tax payer over the year before; with a large increase in the number and assessed value of pianos and organs last year over the year before, and a saving of 206.28 to the tax payer over the year before; with a large increase in the number and assessed value of watches last year over the year before, and a saving of 398.57 to the tax payers over the year before; with an increase in the assessed value of merchandise last year over the year before, and a saving of 3,397.58 to the tax payers over the year before; with a large increase in the assessed value of property of manufacturers last year over the year before, and a saving of 602.70 to the tax payers on the amount paid on the year before; with a large increase in the assessed value of manufactured articles on hand one year or longer, tools, engines, &c, last year over the year before, and a saving of 2,954.14 to the tax payers on the amount paid on the year before; with a large increase in the assessed value of stocks of any company or corporation out of this State, except banks, last year over the year before, and a saving of 266.88 to the tax payers in the amount paid on the year before; with a slight increase in the assessed value of bonds not exempt from taxation last year over the year before, and a saving of 772.63 to the tax payers on the amount paid on the year before; with a large increase in the assessed value of all other personal property last year over the year before, and a saving of 3,443.12 to the tax payers on the amount paid on the year before; and with a large increase in the number of acres and the assessed value of the real estate last year over the year before, and a saving to the tax payers of 44,308.18 on the same property on which they

paid last year. The net saving aggregating \$104,090.09, and the fact that we saved you \$1,028.10 on the horses you had been returning, and the fact that we added 19,316 hogs to the tax list, and collected 44 mills on a valuation of \$35,183.85, making a tax of \$19,539.09 on these extra hogs, and the fact that we added 2,676 head additional, at \$10.03, and collected from them \$132.23, and the fact that we increased the average price per head last year 30 cents over what it was the year before, and the fact that we increased the number of dogs for taxation by 2,548, and on them collected \$7,136 taxes, including the taxes on the increase, adding it to the amount paid last year on the same number of dogs, yet there were more taxes collected on dogs year before last year by \$14.46. So they cannot prove it by the dogs, even.

Now, let us turn a leaf and see what we find. Here it is: We find that, on the 1st day of November, 1890, the beginning of our first fiscal year, the net indebtedness of the State for all purposes was \$4,344,771.12. When we look just below on the same page we find that, on the 1st day of November, 1891, the end of our first fiscal year, the total net in-

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But it does not stop here. They not only spent 24,001.71 more than they collected, but they left a note of 50,000, with 500 interest on it, to be paid in our fiscal year. This debt of 50,500 was paid out of the 1,073,752.98, the amount of the receipts for our fiscal year, and yet we came out 13,829.39 ahead.

Now let us turn to the charges that are made against us. The average value of these instruments was increased last year 53 cents, over that of the year before, being \$59.83 each, against \$59.30 the year before. Last year there were returned 8,426, against 7,599 the year before, an increase of 827 in favor of last year, with an additional tax of \$235.09, and yet you paid \$206.28 less last year on the same number of instruments than you paid the year before. Their composition can't be set to music.

WATCHES. You paid \$2,529.42 on 27825 watches year before last. Last year you paid \$2,230.75 on the same number, a saving of \$298.67. Last year we brought in 1,928 more watches and collected on them \$294.08, and notwithstanding this addition, there were \$204.50 less paid on watches last year, all told, than the year before. Their story won't run with the watches of the State.

MERCHANDISE. Year before last on \$6,765,158 merchandise there were paid \$35,674.85 taxes. Last year on the same number of dollars worth of goods there were paid \$32,279, a less tax on merchants on the same amount of goods of \$3,397.58. Think of it! We have saved the merchants in taxes in one year \$3,397.58 on the same amount of goods they owned the year before.

But here is what makes some of them kick. We have brought in \$102,550 worth of merchandise for taxation that had been escaping the year before, and on this we collected a tax of \$4,437.11. But even with their addition there was a less tax paid on merchandise last year than the year before by \$1,960.47, a net saving to the merchants on all taxes of \$1,960.47.

PROPERTY OF MANUFACTURERS. Year before last there were paid \$6,328.46 taxes on \$1,295,429 worth of property by the manufacturers. Last year on this same amount of property they paid \$5,725.76, a saving to them of \$602.70. But here is where the shoe pinches with them. They were required to