

PUBLISHED EVERY AFTERNOON,
[Except Sunday.]

Near the Drug Store of Williams & Haywood, corner of Fayetteville and Hargett streets.

THE VISITOR is served by carriers in the city at 25 cents per month, payable to the carriers in advance.

Prices for mailing: \$1 per year, or 25 cents per month. No paper continued after expiration of the time paid for unless otherwise ordered.

Communications appearing in these columns are but the expressions of the opinion of the correspondents writing the same, and they alone are responsible.

A cross mark [X] after your name informs you that your time is out.

Address all orders and communications to

BROWN & FERRELL,
Raleigh, N. C.

RALEIGH, APRIL 12, 1890.

License Taxes.

Correspondent of the VISITOR.

The question of license taxation which the Board of Aldermen is now undertaking to consider and pass upon, is one that ought to receive the closest consideration. As the ordinances now stand in regard to this matter they are manifestly unjust. To tax a few professions and callings and exempt others as is now the case is a most flagrant usurpation of the taxing power which cannot be justified. Taxation is a burden which should fall equally upon all, and this end is most certainly met when the tax is laid according to the ability of the citizen to pay. Prof Ely, of Johns Hopkins University in his work on taxation says that license taxes are against the plainest principles of justice, medieval in their character, and against the spirit of the times in which we live. They require that the weak and struggling shall pay as much as the rich and prosperous towards the common burden. He further says that this system of taxation prevails mostly in the Southern States, where it has proven rather a detriment than a benefit to the communities where it has prevailed.

The present rate of taxation in Raleigh township is \$.18 on the \$100 valuation and \$.654 on the poll. That is quite a respectable rate of taxation every one will admit. When that amount is paid the average citizen who has a little property feels that he has about paid as much as ought to be expected of him, and if he pays more he wants others to do the same thing. On the other hand, if the citizen has no property, no one ought to expect him to pay more than the poll tax, \$.654. That is enough for any man who has no property to pay, and it is radically wrong to lay a license tax upon such a man and then make it a misdemeanor for him not to pay it.

For the Board of Aldermen at this time when no calling is very prosperous to increase the present high rate of taxation among a few callings by this system of license taxes is indefensible, because there is no reason or necessity for it. By a recent decision of the Supreme court of the State solvent credits must hereafter be put upon the city tax list. This means that there will be for the present tax year about \$1,000,000 more taxable values to go upon the list than formerly, and instead of increasing taxation there should be a reduction of the present rate from 15 to 20 cents on the \$100 valuation, even if the license taxes are left off, and they should be, except such as come under police regulation.

But certainly if this license system of taxation is to be resorted to, and that fact is determined at the next meeting of the Board to which it has been referred, then it should not stop where it is, and I don't believe it will stop there. Men will not quietly submit to be singled out for taxation while others who should be as amenable as they are go scot free. They will and ought to insist that all be fed out of the same spoon.

Why should one calling be taxed and another not. Why should a lawyer who pays his regular taxes be taxed and a physician not? There is no earthly reason for it, although a motion was boldly made and carried at a recent meeting of the board to pursue that course, it being alleged that physicians did a great

deal of charity practice, and should be excused.

That the physicians do a great deal of such practice is true, and I honor them for it, but is it true that the physicians need the charitable consideration of the Board of Aldermen and its taxing power more than other citizens? These gentlemen seem to be getting along very well. They seem to be as sleek and prosperous as anybody else in the community. They ride through our city and over the streets in the very best turnouts notwithstanding their charity practice, and I suppose I shall not betray any secret, either public or private, when I suggest that the pay they get from those who are not charity patients, make up a very respectable general average and take them entirely out of the charitable consideration of the Board of Aldermen.

While I have no objection to the course pursued towards the physicians, the course pursued was right; yet if they are to be excused for their charity practice, then so should the lawyers and perhaps others. I suppose there is not one case in ten where a lawyer appears before the mayor of the city in behalf of some poor unfortunate who ever gets a fee for his work or ever expects one. The same is true of much of the practice in other courts. Indeed there is no class in the community who give so much of their time for nothing to the public to benefit all classes as the lawyers, whether they be classed as "bob tailed" or otherwise. They render their time and talent to the community whenever they are called for. So far as I have observed they try to do their part though they are for the most part poor men. I feel that I may with propriety say this much in their behalf because there is often heard a cheap and vulgar abuse of lawyers which is inconsiderate and without cause.

Taking up the list, however, as it appears in the ordinances of the city, I do not believe any one can give a substantial reason why a dentist should be taxed and not an editor, or why a bill poster should be taxed and not a paper hanger, nor why a livery stable should be taxed more than a blacksmith shop, nor a bond broker more than a real estate agent, nor a dealer in musical instruments than a hardware man. So we might continue. There is no reason for such incongruities, and the list as it now stands should be added to very largely or wiped out. I can't think a candid consideration would reach any other conclusion. I have understood this to be the opinion of the worthy mayor, who, I am certain has given considerable thought to the subject.

Indeed it seems to me that instead of seeking out subjects for double taxation it would be better for the Board of Aldermen to give more attention to the collection of those taxes which are admitted to be just. There is a large amount of taxes levied year by year which are not paid, and there is no attempt to compel their payment. There is much property in the city that never pays any tax at all, and there is a considerable amount of poll taxes each year that there is no effort to collect—even from those able to pay it. If any of the city aldermen want to try their extraordinary power in new lines let them exercise their gift in this direction, and they will meet their duty fully to the city government and the people of the city.

The present plan proposed for collecting the city revenue reminds me very forcibly of the way the average church subscription is raised. The subscription for a particular object is made out and every cent necessary is raised on paper. It is then taken around and those who have a just idea of their duty do their part, while others on the list do nothing. If there is a deficiency those who have paid must pay again or it will go unpaid. Nothing is done with the fellows that pay nothing, although they are able to pay. They go to church on Sunday in good clothes, sit on a cushioned bench in a comfortable house and hear the preacher, and when the preaching is over they walk out with no conception of what their duty is in regard to the preacher and the church. That is all wrong and ought not to be tolerated. Still very often the wheat and the tares continue together.

That is very much the policy that has been pursued by the city in collecting the taxes. They make out the list, and if it is not as much as they wish they make another levy on those who have already paid, and then to add to the iniquity of the thing they put on a fee or two besides the license tax, and then make it a misdemeanor not to pay and he is given to understand that he will be arrested if he does not pay.

The city ought not to pursue any such policy as that. Let there be an honest effort made to collect the regular property and poll tax from all instead of devising methods to make some people pay twice who try to do their duty. Let the taxes be decreased instead of doubled on some of the people.

ANTI-LICENSE.

BURNETT'S
PERFECTLY
Standard PURE Flavoring
HIGHLY
CONCENTRATED
EXTRACTS

HOUSEKEEPERS can prove by a single trial that these Extracts are the cheapest, they are true to their names, full measure, and highly concentrated.

Groceries, &c.

FANCY GROCERIES

Bever & Horton

14 E. Hargett St.

We call special attention to our brand of flour, (Floating Pearl), which is equal to any high grade of flour now on the market.

Nice lot of bottle pickles, sweet and mixed, in quart and pint bottles.

Extracts of Lemon and Vanilla by the dozen or single bottle.

California Hams	California Hams
Country Hams	Country Hams
Sugar Cured Hams	Sugar Cured Hams
Boneless Hams	Boneless Hams

Coffees,	Coffees,
Sugars,	Sugars,
Lemons,	Lemons,
Bananas [25c per doz]	Bananas,
Cakes,	Cakes,
Crackers,	Crackers,
Crockery, Crockery,	Crockery,
Cheap	Cheap.

W T ROGERS. | J D CARROLL.

Rogers & Carroll,

Wholesale and Retail

Grocers & Commission Merchants

AND DEALERS IN

COUNTRY PRODUCE,

No 204 East Martin Street,

RALEIGH, N. C.

Keep constantly on hand a fresh supply of Meat, Flour, Sugar of all grades, Coffee, green and roasted; Hominy and Grits; a full line of Canned Goods, Tobacco, Snuff, Cigars and Cigarettes; Oil of all kinds; Corn, Hay, Oats and Chops, Sugar Cured Hams and Shoulders, Breakfast Strips; N C Hams a specialty; Butter, Cheese and best tierce Lard; Country Butter always on hand; N C Cut Herring, Sweet and Irish Potatoes; Peas of all kinds, Country Produce; our Ideal brand of Flour is the best in the world; Chickens and Eggs, and Dried Fruit always on hand. Call on us for ANYTHING usually kept in a first class grocery store. Goods delivered in any part of the city free of charge. ap2

J. R. FERRELL & CO,
FRESH AND RELIABLE
Groceries:
222 Fayetteville Street.

Evaporated California Apricots, Peaches, Prunes, Raspberries, &c, N C Dried Apples and Peaches, New York Medium Beans, California Dried Lima Beans, Imported Parmesan Cheese, grated for Macaroni, Edam and Pine Apple Cheese, Tarbell Cheese, Hazard's Strawberry Tomato Ketchup, best in the world.

Smoked Salmon, Yarmouth Bloaters, Boneless Cream Codfish and Fine Mackerel.

New Catch N C Roe and Cut Herrings.

LIVERY, BOARDING & SALE STABLES.

We have purchased the livery owned by G W Wynne, and enlarged the outfit with some fine Horses, Buggies, &c, which are for hire to responsible and careful people at reasonable rates.

BOARDING.

As we buy feed in large lots from first hands at lowest cash prices, we are prepared to board stock on the best the country affords at ROCK BOTTOM prices, and guarantee good attention.

SALES.

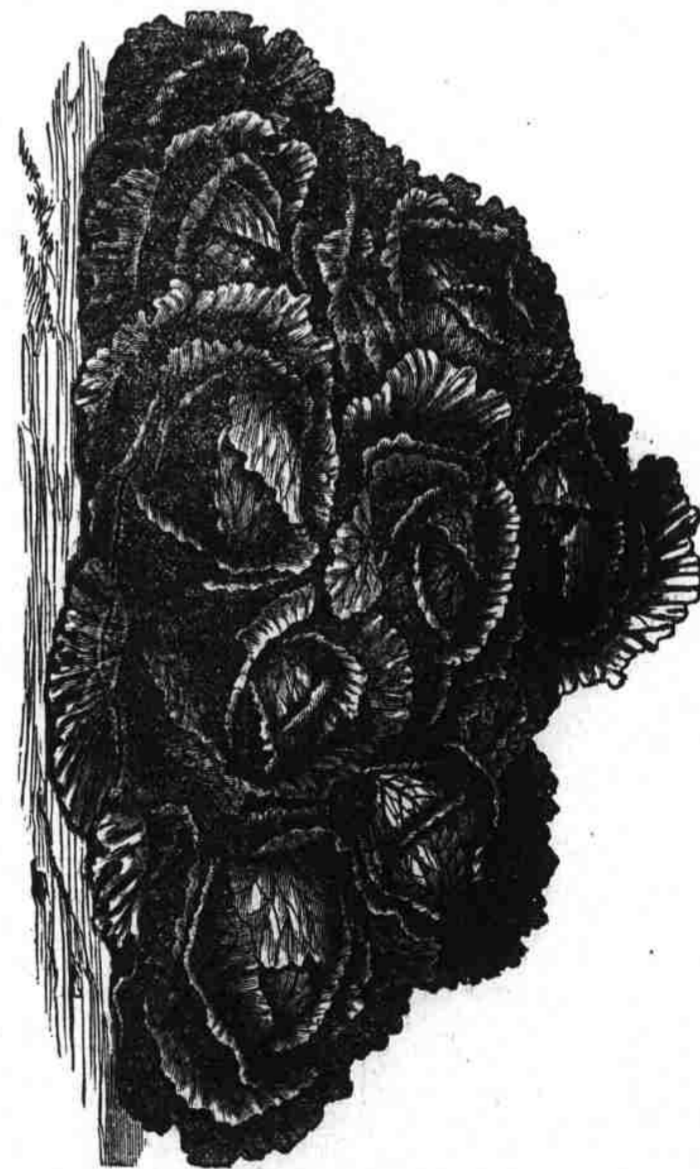
Those wishing to purchase horses are solicited to call on Mr S W Coats, our Superintendent, at Wynne's Old Stand.

TELEPHONES- Stables, No 95, Store, No 41
Wood, Coal and Lumber Yard, No 71.

Jones & Powell,

Buists' Peas,

All Varieties.



Full Line Fresh Seed

-AT-

JOHNY. MacRAE'S

DRUG STORE.

Corner Wilmington, Martin and Market Streets.