

ed as an after consideration—prompt payment of the tax imposed.

It requires no ghost from the grave, no philosopher with wise saws and no editor with divining faber to convince anyone that taxation is a legalized and necessary spoliation. When a man acquires property by honest means and pays for it in full, the proposition that no one else outside of his natural dependencies has a right to it or any part of it, save such as he chooses voluntarily to give, is too elementary in its nature to require discussion; and yet every year he is required to pay something more on it or it will surely be taken from him and sold for the exaction, whether he likes it or not. The tax gatherer does this, and one might as well try to escape the grim reaper himself when the time has come. To be heedless of his notification or imagine that because he is silent and invisible for the time being you have been overlooked, is but to bolster yourself up with last year's bulrushes; he will get you sooner or later, generally the former—and will make you pay for his little visit and some other et ceteras which you were perhaps not figuring on at all.

We repeat, the taxpayers of Utah have not the worst nor the tax gatherers the best of it by any means. We have no inheritance tax as they do in some places. For instance, under the inheritance law of the state of New York, a tax of one per cent of all personal property, based upon its market value, must be paid into the treasury of the state from estates left to direct heirs. Stocks, bonds and other certificates of value are held to be personal property. One per cent of Mr. Gould's estate, if it be worth \$75,000,000, is \$750,000, and that sum is shown to be large enough to visibly affect the tax levy of the state for the succeeding year. The controller, Myers, will make a nice thing of it. He is personally entitled to fees of 5 per cent on the first \$50,000 direct inheritance tax, 3 per cent of the second \$50,000, and 1 per cent on the remainder. Estimating the direct tax to be \$750,000 on Mr. Gould's estate, Mr. Myers will get \$10,500, which is admitted to be quite a pretty plum. It is a good deal more than anybody ever got in Utah altogether for that kind of business, always excepting Salt Lake City the past two or three years, where, we believe, the "profits" have run up to about that amount for a fiscal year on the number of occasions above set out.

PRESIDENTIAL PATRONAGE.

The statement recently attributed to Mr. Cleveland that he would be altogether uninfluenced by petitions for office no matter how substantially endorsed, and that he would pay no attention whatever to written communications, has caused some little consternation among those who look upon a political victory as merely the forerunner of a general distribution of the spoils. Those who know the President-elect, and everybody ought to know him by this time one would think, have no cause whatever for this self-deception, for he cannot be considered a spoilsman and, while his appointees

will undoubtedly be Democrats, he will take his own time and consult his own judgment about appointing them.

It inspires the office-seeker with unpleasant feelings to see so many juicy "plums" in sight and be unable to capture any of them. The list of appointive offices, if spread before the reader in one continuous list, would be positively startling. They amount in round numbers, great and small, to fully 80,000, and may go several thousand beyond that figure. Those outside of the very choice ones in this country—such as cabinet offices and collectorships—that are more sought after than any others are the prominent diplomatic stations abroad, those of ministers to the first-class powers coming first; these are England, France, Germany, Russia and Mexico, the pay being \$17,500 per annum and some allowances. Then come the second-class places, the salary of which is \$12,000 and contingencies, clerk hire, etc.; these are Austria-Hungary, Brazil, China, Italy, Japan and Spain. One of these positions—the Chinese mission—is filled by Col. Denby, of Indiana, who was appointed by President Cleveland seven years ago; he has two secretaries, Mr. Martin, of New York, at \$2625, and Col. Denby's son, who gets \$1800. There is also an interpreter who gets \$3000. Ex-Governor Porter, of Indiana, lately resigned the mission to Italy, and was succeeded by Mr. Potter, of Pennsylvania. H. R. Whitehouse, of New York, gets \$1,800 for being secretary. The minister to Japan is Mr. Coombs of California, who has two secretaries, Mr. Dun, of Ohio, at \$2625, and W. R. Gardener, Jr., of Indiana, at \$1800, and there is an interpreter at \$2500. Mr. Snowden, of Pennsylvania, is the minister to Spain, and his secretary, who gets \$1800, is Francis Macnutt, of Michigan. There are several ministers at \$10,000 each, embracing such countries, as the Argentine Republic, Chile, Portugal, and so on; and some of the consulates in the more important cities, such as Liverpool, Marseilles, Havre and Montevideo are worth more in dollars and cents than the more consequential positions otherwise. There are enough places to go around, it would almost seem; but after the distribution is made it will be something remarkable to see the vast array of willing patriots who have been "left out in the cold." Of course there is no harm in trying for a position; the coming President is as democratic in his methods as he is in his politics and will not despitely use any of the importunate ones who call upon him; still, it would be as well for the intending applicant to consider before packing his "grip" for Washington what his time is worth and add this to the cost of the trip, then see whether or not his financial condition will warrant him in proceeding with the packing.

William I. Williams, by trade a blacksmith, committed suicide at Los Angeles on Saturday by swallowing an overdose of laudanum. Williams was well-to-do and leaves a widow and two children. He had written a pathetic note to his mother, telling her that the deed was prompted by drink.

THE CONSTRICTION GOES ON.

The birons continue to quietly get in their work, and when barons rule the common people must inevitably pay a great deal for a very little. Perhaps the despots see the handwriting on the wall and are determined to make the most of the pillage they have inaugurated while yet the occasion endures; or, maybe, they are raising the price of coal as much because of a desire to be vindictive as through the spirit of avarice and greed. Six dollars and upwards for a tons of coal that costs about one-third of that amount laid down here! Does it not so nearly approach the infamous that the brand of infamy scorches it, sears its tissues and shrivels up the tattered threads?

It is idle to expostulate, to seek to make treaties, to enact laws for the control of the monster; he has become too powerful. The only remedy is to destroy him by withholding sustenance, by depletion, by inanition. There is but one thing to be done, and as has been previously shown on several occasions, it must be done without delay—form a stock company at whose head shall be live, capable, energetic, moneyed and, above all, honest men; let them secure a right of way, inaugurate the work and be supplying this suffering city with fuel at living rates all around while yet the conspirators' harvest is at its fullness. Mayor Baskin is evidently in earnest regarding his proposition for relief, and let our men of substance come to the front and join the grand movement.

It is already hinted at that if the monopoly-breaking road shall be constructed, the conspirators will ruin it by dropping the price of coal below what the opposition can afford to bring it here for. Thus, as in almost every move they make, do they plead guilty to unrestrained oppression. They can afford to give us cheaper coal but will not so long as they don't have to—in other words, legitimacy does not enter into their calculations at all; reasonable profits are not considered; it is only a question of how much they can heap on before outraged humanity will stand it no longer! Do the people like the picture?

It should also be considered that such talk is what the sporting individual would call a "bluff"—a show of boldness with the hope of inducing timidity on the other side. The combine would not and could not undertake to bring coal here and sell it for less than a road devoted principally to that line of business could. It is folly in them or their representatives to engage in such bluster; but even if they could come down below the competing road in price, do they suppose the people have such poor memories and such wretched judgment as to give patronage to an institution that has wronged them persistently and intends to do it again when all hope of relief shall once more be cut off? Goto! You are not even wise.

THE BOSTON *Herald* asks: "How much did Jay Gould leave?" Every cent he had; he took absolutely nothing with him.