represents Neely, the Cuban postal defaulter, raised legal objections to Neely's extradition to Cuba which are of the highest importance. Contending that the Cuban republic actually existed before American intervention, and was officially recognized by the United States in the war resolution, which declared that "the people of the island of Cuba are and of right ought to be free and independent," Mr. Lindsay argues that in making war in this manner upon Spain the United States became the ally of the Cuban republic, and that, in consequence, upon the ratification of the treaty of peace, by which Spain "relinquished" sovereignty over Cuba, the authority of the president to exercise military power in Cuba ceased. This being so, Mr. Lindsay continues, his action in setting up a military government there is in flagrant violation of the constitution, such action being essentially a prosecution of war against the Cuban republic without authority from the law-making power. The argument is incontrovertible. But even incontrovertible arguments may be evaded. And judges—being human by nature and lawyers by education—are rather inclined to evade a sound argument than to let a spectacular criminal go unwhipt of justice or seriously to disturb the existing state of affairs. As supreme court judges are no exception to this rule, they may be depended upon to further in the Neely case what lawyers call "the ends of justice," though in doing so they have to validate the lawless American military government in Cuba. But it will be interesting to observe how they manage it.

A state document which is not likely soon to be forgotten has been contributed by the senate of Colorado to the literature of taxation. Besides being an exceedingly able state paper, it is the most complete and luminous exposition yet published of the methods of taxation now in practical operation in Australasia. We refer to the report of a committee appointed nearly two years ago by the senate of Colorado to inquire into the subject of public revenues. In Colorado, as in every other state, the annoyances and inequalities of taxation are a source of constant irritation. To find means of allaying this, the senate provided by resolution, March 27, 1899, for the appointment of a committee of three senators to investigate the state and local revenue laws, with a view to discovering their defects and proposing a remedy; and it particularly instructed the committee to investigate the tax laws of New Zealand and the Australian colonies, whose experiments in taxation, though but vaguely understood in their country, have attracted attention. The committee appointed consisted of Senators James A. Bucklin, as chairman, and William A. Hill and Thomas J. Erhardt. Although the committee was instructed to report on taxation in Australasia no fund for expenses was appropriated; but the chairman, Mr. Bucklin, bearing the cost hmself, made a trip to that country, and by personal investigation procured the information which the committee is now about to submit in its report. It has been published in advance by the Denver News, in nine installments; and persons interested in it may probably procure it by sending to that paper for the nine copies in which the report appears. The price, as we assume, would be 45 cents, since five cents a copy is the regular price of the paper.

Describing the vices of the general property tax now in vogue in Colorado, as in the other states, and condemning it as both impracticable and unsound, the Bucklin report leads up through a review of a variety of proposed reforms in taxation to the fiscal methods in actual operation in Australasia. Most of these are not novel. But there is one which differs from any tax law we have in America and of which the report says that "owing to its extensive adoption, prospective extension and radical departure from other methods," it may properly be called the Australian land value tax—a tax which falls upon "land according to its value, excluding all personal property and improvements therefrom." This tax, the report goes on to explain, "is simply a tax on the benefits or privileges which governments confer on land-owners, in exact proportion to the benefits so received—in other words, an application of the betterment principle, that the owner of the property benefited by law should bear the burden of paying for the benefit so received." Thus far it has been substituted in Australasia for other methods to so slight a degree that in New Zealand it is only 6.07 per cent. of the total ordinary revenue of the colony, while in New South Wales it is only 3.52 per cent. and in South Australia only 3.33. But it has had a beneficial economic influence out of all proportion to the tax collected. The bare fear of an extension of this tax has had a wholesome effect on checking speculative land values. Besides the colonial land value tax, a system prevails in addition in New Zealand, which allows localities to raise local revenues exclusively by land value taxation if they so decide by popular vote. Several localities have already availed themselves of the privilege with excellent results. After narrating the history of the land tax in the different Australasian colonies, and minutely describing and explaining its beneficial effects, the Bucklin report recommends a constitutional amendment allowing the people of Colorado gradually to adopt this method of taxation. Under the proposed amendment the voters of any county would be at liberty every three years to vote upon the question of exempting from local taxaton all personal property and landed improvements, thereby shifting local taxes to land values—in other words, to make a local applica-

tion of the Australasian land value tax.

Another notable banquet has been added by the single tax men of Massachusetts to the several they have given at Boston during the past three years in aid of their movement. On this occasion the special guests were the Catholic clergy, of whom a score were present, including Vicar General Byrne. The proceedings were published in full by the Boston Herald of the 4th. The address of the evening, delivered by Father Johnston, rector of the Gate of Heaven church, was upon the single tax in its relations to the teaching of the Catholic church. It was a thoughtful and eloquent argument in support of the conclusion that there is nothing in the single tax method or principle at variance with the teachings of the Catholic church.

On the whole, the minority report of the ways and means committee of the lower house of congress, which advocates a reduction of not less than $70,000,000, instead of only $40,000,000 as the republican majority proposes, is a well-considered document. It is true there are flaws in it. For instance, it advocates taxes on production instead of consumption as a sound fiscal principle; whereas taxes should fall upon neither consumption nor production, but upon such property as their expenditure enhances in value. The report takes fair ground, however, in declaring that the minority will not oppose the reductions contemplated by the majority, but will seek only to enlarge them. It is wise also in suggesting that further reductions in taxation should be made by abolishing some of the tariff duties that foster trusts and enable them to sell goods abroad for lower prices than they get at home for the same kind of goods out of the same factories.

Good luck is one of the elements of success in lawsuits. This piece of worldly wisdom has been again exemplified by the Standard Oil trust. In 1892 that organization was ordered to dissolve. The order issued from the supreme court of Ohio pursuant to the Ohio anti-trust law. But the company paid no attention to it. So the republican attorney general, Mr. Monett, began proceedings in 1897 to punish the trust for contempt in disobeying the order of dissolution. Attempts were made to bribe him. But he was proof against that, and the republican state convention consequently refused to renominate him. It also refused to renominate one of the judges of the supreme court who was known to be friendly to the anti-trust law. A new attorney general and one new supreme court judge were accordingly elected a year ago. And now the supreme court makes a decision. Or rather it fails to make one. It stands 3 to 3 on the question of punishing for contempt, which is the same thing to the trust as a favorable decision. The trust goes free. By a curious coincidence the new judge is one of the three who favors the Standard Oil trust. Was there ever such luck?

Wu Ting Fang, the talented diplomat who represents the Chinese empire at Washington, lectured last week before a large audience in New York on the five relations of man—sovereign and subject, parent and child, elder and younger, husband and wife, friend and friend—as taught by Confucius. In the course of his lecture Mr. Wu took occasion to compare the golden rule of the Christian with that of the Confucian. Since Christ taught men to do to others as they would have others do to them, while Confucius taught them not to do to others what they would not wish others to do to them, Mr. Wu inferred that the two precepts are identical. He considered as "hair-splitters" those who find in them different ideas. It is hardly hair-splitting, however, to say that Christ's golden rule is positive, whereas that of Confucius is only negative, and to maintain that therein there is a substantial difference. But this aside; we may readily agree with Mr. Wu in his pointed rebuke that conventional Christians do not even try to live up to Christian precepts. Referring to Christ's command: "Love your enemies," Mr. Wu said:

> Love your enemies! At this very moment Christian missionaries are crying for vengeance and bloodshed. Christian armies are hastening, sparing neither age nor sex, in their indiscriminate slaughter, and carrying away everything upon which they can lay their hands. What a vast difference between profession and practice!

In this connection it may be well to explain that the most numerous and vehement of the demands upon the president for vengeance against the Chinese are reported from the white house to have come from Christian ministers.

THE WASHINGTON CENTENNIAL.

At the city of Washington, as we write, there is in progress the first centennial celebration of the occupation of the District of Columbia as the seat of the American government.

By the constitution, which became operative in 1789, congress is empowered "to exercise exclusive legislation in all cases whatsoever over such district (not exceeding ten miles square) as may, by cession of particular states and the acceptance of congress, become the seat of the government of the United States." At first the new government sat at New York and then at Philadelphia, but at the first session of the first congress steps were taken to secure a permanent place where the power of exclusive legislation thus conferred by the constitution might be freely exercised. This was not a simple matter. The sectional ill-feeling between the north and the south, which grew in intensity until it culminated in 1861 in the civil war, played an irritating part in the selection of a site.

That the site should be upon a navigable river was taken as matter