

selves three dollars, giving one to the children and two to the money lender."

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Municipal Taxation.

In its eighteenth annual report, the New York Tax Reform Association, a business-man's association, whose former secretary, Lawson Purdy, now president of the New York Tax Department, has been ably succeeded by A. C. Pleydell, makes a thoroughly sound business suggestion with reference to municipal revenues. It introduces the suggestion with these remarks:

In every successful business the sources and certainty of income demand consideration as well as the expense account. This rule applies also to municipal affairs. The method by which taxes are raised is often more important than the amount. A small tax will sometimes fall so heavily upon a particular industry exposed to competition as to destroy it or drive it out of the taxing district; while another district may raise a larger amount of taxes without bearing appreciably upon production or trade. Proper economy in the administration of public affairs is desirable, but increase in expenses is not of itself evidence of extravagance. An increase in the density of population causes a still greater necessity for public services, and it causes also an increase in taxable values. Expenditures wisely made, will increase taxable values, and taxes wisely laid will fall in proportion to the benefit conferred.

Then comes the suggestion as a logical conclusion:

It seems advisable then that consideration should be given to the plan of excess condemnation recommended by the City Improvement Commission and in general use abroad. If the city would condemn a strip of abutting property when opening a new street, for example, and then sell or lease the new frontages, the increase in value due to the improvement would in many cases equal the cost. This plan, and a change in the present wasteful condemnation proceedings, would be a great relief to the city treasury.

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The same report makes a significant exposure of a custom in New York which may prevail elsewhere, and is fraudulent wherever it prevails. In the language of the report:

Improved property is usually mortgaged, and the mortgagee requires the taxes to be paid. Most of the arrears are accordingly on unimproved property, carried for speculation, on which no taxes are paid until a sale is effected. The city has thus, by waiting for its money, been aiding the very people who, by withholding large tracts from use, retard the proper development of the city, and increase its expenses for policing, lighting, etc., in these unpopulated districts. Prompt collection of taxes will put these speculators on the same basis as the owners of improved property and enable the city to carry out needed public improvements, for the general benefit of all land owners.

It might well be added that prompt collection would encourage improvement and thereby have a tendency to make a more wholesome real estate market, a brisker commercial market, and a better labor market. Unimproved property benefits no one but the dogs in the manger who hold it for higher prices—and only a few of them. Meanwhile it discourages improvement, slackens trade and lessens opportunities for employment. The city authorities who unlawfully foster these conditions by letting the collection of taxes on unimproved property hang fire are hurting business as well as breaking the law and defrauding the public. If the law compels them to do it that law ought to be repealed.

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ARE WE A WARLIKE NATION?

Now that it has been asserted aggressively in the popular House that we are a war-like nation; and by a legislator of some distinction and a successful politician as well—by Representative Hepburn on the 22d of January—it behooves us to search our hearts and see if this be really so.

We have always been a nation quick to fight against aggression, to defend our own rights and even to champion "right" in general with the moral force of our fighting ability and our vast resources. But this has always been on the defensive or for the protection of the weak, and not for military glory or the gratification of the warlike spirit. So it comes as a shock to be called, in the spirit of pride, "a warlike nation," and this in the course of a debate which ends in a vote of two to one in favor of ordering two \$10,000,000 battleships in one year.

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When the Civil War was at its height, pessimists pronounced it the end of the American Republic whichever way the scales should settle as the result of the physical combat. Especially if the North triumphed, would it sow the seeds of militarism, and Cæsarism and the "man on horseback" would dominate the national counsels.

With the war-hating, peace-loving, gentle, modest, magnanimous Grant as the immediate figure to supply the personality of the "Man on Horseback" this alarm never struck in. Public opinion doubted its having any real grounds, though it served to round out many a moralizing speech or editorial. The great citizen armies melted quickly and silently into the people. But now the lust of war has been avowed by one of that "loyal legion" which was so confidently believed to have but momentarily taken up the sword, and only in quest of peace.