

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.

If Mr. Hepburn means to follow up and to stand by this dictum, and with the same energy that has made his name a household word as a legislator on great issues of international policy, the exercise of that misdirected energy could open no more appropriately than in this ominous vote for the immediate laying down of the keels of two Dreadnaughts—even though the first programme was for four.

Whatever is in the wind, whatever is in the mind of those politicians of Congress who are proceeding on the theory that this is a "warlike nation," double lines of battleships will be the first and main requirement, of course, in the light of the experience of Russia, with even her overland war of land acquisition finally fought and lost on the sea.

But are we on warlike enterprise bent? Are we going ashore in Asia after making the Pacific "our own"? Are we to forsake the field of commercial and manufacturing competition with the world, to say nothing of moral influence, for the primacy of the western hemisphere, and take to that of conquest, Bonaparte fashion, marching legions of men and horse and trundling artillery across the Andes or shipping them overseas? It seems too absurd, too "opera bouffe," on the face of it—like a Fourth of July procession of antiques and comiques enacted by boys who have too evidently been out all night.

Yet there is this constant glorification and parading of our new navy, there is our still unashamed if no longer exultant contemplation of our bloody and tricky conquest of the Philippines, and here is an overwhelming vote in Congress backing the warlike blast of Hepburn.

E. H. CLEMENT.

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RADICALISM AND THE CASE OF ROOSEVELT.

"The passing of Roosevelt" is now a favorite title for editorials.

There is rejoicing in many quarters, and only the blind and deaf among the Rooseveltians will venture to assert that the jubilation is confined to "reactionaries."

The reactionaries, no doubt, are impatiently counting the days and hours which separate us from the day of release, but thousands of radicals and progressives and tens of thousands of clean-minded and decent moderates, sympathize with, if they do not fully associate themselves with the reactionaries in the expression of such feelings.

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Yet Roosevelt's popularity has been due prin-

cipally to his radicalism, and it may seem strange that his retirement should be so eagerly awaited and so gratefully contemplated in progressive circles. Has not Roosevelt fought the rich malefactors? Hasn't he, unlike the average President, reflected the spirit of the age and evinced an appreciation of the claims of the disinherited? Hasn't he denounced monopoly and plutocracy; hasn't he pleaded for fair accident and liability laws; hasn't he shown himself friendly to the wage-earner?

Yes, he has done these things, and more. On some of the vital questions of the day he has, in his own way, voiced democratic sentiments and represented the cause of the masses in opposition to the cause of an aggressive and arrogant plutocracy. But, unfortunately not only for himself but for the cause he has tried to serve, his characteristics are such that his aid is fatal. A movement is stronger without than with him.

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The "case" of Roosevelt can be illustrated very simply. Suppose a group of advanced, rational, self-respecting reformers is joined by a person who is incapable of loyal co-operation, who is loud, vulgar, shallow, egotistical, untruthful, sensational, censorious, pharisaical and generally irresponsible. The greater the energy and the power of this person the worse for the group and the work it is seeking to do. Radical opinions do not absolve either an individual or a movement from the obligations of justice, of honor, of reasonable consistency.

The trouble with Roosevelt is that he is irresponsible. This is the characterization of the radical Republican of Springfield, Mass. In private life or in small official positions he would have been regarded as an erratic, quarrelsome, ridiculous character with some good impulses. In a great office—and with sycophants and journalistic prostitutes to distort the facts daily and flatter him at the expense of fact and truth—even his blunders and offenses have been glossed over. We have heard silly talk of Roosevelt's "genius," but what would that genius have done for him if the correspondents and editors had been candid and had written as they felt and thought about his performances?

The glamor and prestige of the office dazzle the thoughtless, while its power and influence paralyze the weak and the timid. What would be contemptible in the ordinary man becomes "the higher strategy" in the patronage-dispensing and commanding "ruler."