

ject of religion. He was especially moved one day while traveling to address a somewhat austere individual seated just in front of him. Touching him on the shoulder, he put the usual question: "My brother, are you a Christian?"

"Sir," was the reply—and perhaps with a shade of impatience—"I'm a professor in a theological seminary."

But this only seemed to call for renewed effort and the young man was equal to it. "My dear brother," he said, "as you value your soul, don't let a thing like that stand between you and the Lord."—New York Times.

EDWARD VI., 1553; EDWARD VII., 1902.

"Forasmuch as the Great and Almighty God hath given unto mankind, above all other creatures, such an heart and desire, that every man desireth to join friendship with other, to love and be loved, also to give and receive mutual benefits; it is therefore the duty of all men according to their power to maintain and increase this desire in every man, with well-deserving to all men, and especially to show this good affection to such as being moved with this desire come to them from far countries. . . . For the God of Heaven and Earth, greatly providing for mankind, would not that all things should be found in one region, to the end that one should have need of another, that by this means friendship might be established among all men, and every one seek to gratify all."

So runs one of the Letters Missive of King Edward VI., written A. D. 1553. The words sound strange in A. D. 1902, on the eve of the coronation of King Edward VII., when the rusty machinery of Protection is being reerected at our ports.—Glasgow (Scotland) Land Values.

MAYOR JOHNSON AND CIVIL SERVICE REFORM.

A further significant fact in the franchise situation in Cleveland is the rapidly growing interest in civil service reform as a means of entering upon municipal management. A new force is rallying about the purification of city government in order thereby to render possible the public assumption of these public necessities. An interesting evidence of this has appeared in the water department, which is undergoing quite a transformation from the spoils system to a business adminis-

tration, with general popular indorsement, and the transformation is being sustained by many who have hitherto been spoilsmen, because they see the necessary connection between efficient management and the further extension of public operation. In this connection may be quoted a recent letter of Mayor Johnson's, with respect to the water department:

"It is especially important that a public service of this kind should be conducted along business rather than political lines, and there is no better recommendation for municipal ownership of other utilities than to show that the ones now operated are run in the interests of good service, with economical and efficient management."

Reference may also be made to the fact that the city council has asked the legislature to grant the city the right which it does not now possess of owning and operating various municipal monopolies, and in so doing has asked that a stringent civil service reform act be provided for such undertakings.

As evidence of the greater ease of reforming the spoils system under public than under private ownership, which has always been the contention of the writer, reference may be made in closing to the fact that while the powerful financial interests of the city and most of the daily papers have either opposed or been silent upon both the increase of taxation and the reduction of charges of the street railway and lighting companies, there has been almost universal indorsement by these same influential elements of society of the effort to put the water department upon a non-partisan business basis.—From a paper read May 8, 1902, before the National Municipal league, by Prof. Edward W. Bemis.

THE BRITISH BREAD TAX.

But apart from the evils of protection (meaning the enrichment of certain landlords at the expense of the community), there are objections enough to a tax on bread. Even if the tax were "not for protection, but for revenue only,"—supposing, for example, that home-grown and imported corn were equally taxed—it would not cease to be a matter for shame and regret. We have said that it was childish to pretend that the tax would not raise the price of bread. In poor districts, among people to whom the expenditure of every halfpenny is a matter of vital importance, competition always brings down the price of bread so low that there is no margin of profit for the trade, and if any tax is imposed, the price must go up, or bread could

not be provided. For the poor, the loaf must rise in price or suffer in quality. On April 19, a doctor, writing from the northeast of London, said that in Hackney and Bethnal Green "the bakers have raised the price of the quartern loaf from 4½d. to 5d. A poor patient of mine (a widow with four children), whose earnings are but 12s. per week, explained to me yesterday that the rise means 7d. per week out of her pocket." The tax means little, no doubt, to the well-to-do and the fairly well-off, and the talk about "broadening the basis of taxation" is transparently absurd and insincere. It is hardly credible that Sir Michael Hicks-Beach should have spoken in Parliament, when leading up to the bread tax, of "finding an article of universal consumption from which a large revenue could be produced without putting any injurious or oppressive burden on any individual or class." He could not have devised any other tax which would fall so injuriously and oppressively on the class least able to bear the burden—namely, that large class of the population who already are short of the necessaries for healthy life. When Earl Percy defends the Budget by declaring eloquently that we all are, or ought to be, ready to make sacrifices for our glorious Empire, the thought occurs that, so far as the bread tax is concerned, the sacrifice is vicarious on the part of noble earls. To those living with something to spare above the bare subsistence level, the tax is an almost negligible quantity; to those hovering over that level, and to those who are sunk below it, it may be a matter of life and death.

For many years it has been the common aim of all reformers and philanthropists to raise the standard of living of the poor—to secure higher wages and lower prices. This has been done to some extent. Thanks to cheap food and comparative freedom of trade and industry, the workers in this country have enjoyed better conditions than those in any other European country. It is true that the development of trade and industry has meant a steady increase in land values, and that a large part of the increase of wealth tends to be swallowed up in rent. Nevertheless, the wage-earners have gained something, especially in the skilled and organized trades. There has, of course, remained a large number of people whose earnings seldom rise above the bare subsistence level, and who have to struggle against one another to obtain work at the lowest possible remuneration. But even

with such people things are not so bad but that they can be made worse. Things can be made worse by bad taxation, just as they could be improved by good taxation. It is certain that taxes on necessary food must lower still further the standard of living where it is low already. Those who were before half-starved may be killed outright or driven into the workhouse, and others may be reduced to semi-starvation. The good which has been achieved by the efforts and reforms of the last sixty years may be soon undone. The uphill struggle of labor against privilege and oppression has been slow and severe. Those who have been struggling up are now thrust down again; and once thrust down, their upward struggle again must, in any circumstances, be slow and severe. Even if the bread tax is abolished again in a few years, as we trust that it will be, its evil effects will last much longer in the shape of the lowered standard of living among the workers, which will enable the privileged classes to appropriate, for a time at any rate, the benefit of the remission of the tax.

We said above that things can be made worse by bad taxation, and could be improved by good taxation. Let there be no mistake about this. There is a method of taxation which in its very operation would tend to raise the standard of living and make it easier for everyone who works with hand or brain to obtain a livelihood. Just consider what becomes of the total wealth produced in this country year by year. It falls into three divisions. Part of it goes as return to labor and capital. Another part of it takes the form of land values, and is paid to those who control the use of the land—is paid to them, not in return for any effort or outlay on their part, but simply as a toll levied for the use of what is provided by nature. The third part is taken by the Government as revenue for national and local purposes. This third part has now to be increased: the Government require further funds. They can procure further funds by taking something either from the earnings of labor and capital or from land values. Which would be best? If the Government take by taxation any part of the return to labor and capital, as they do when they levy taxes on the processes, products and earnings of trade and industry, then they reduce earnings, raise prices, check industry and lower the standard of living for the workers. If we are to enjoy the benefits of free trade and free industry, we must not only abolish the du-

ties on imports—on tea, sugar, corn, etc.—but we must also cease to levy taxes and rates, as we do at present, on houses, shops, warehouses and factories, on plant and machinery, on agricultural improvements, on mining works. The evil effects of such taxation are felt throughout the whole of society, but fall most disastrously on those who find the greatest difficulty in earning a living. So much for the one alternative. What of the other—the taxation of land values?

If the Government were to tax land values, they would not be depriving anyone of the return due to his labor or outlay, nor would they be diminishing anyone's earnings. For land values are not the outcome of the exertion or expenditure of any individual. Land values arise from the presence and activity of the community, and in taxing land values the Government would only be taking for public purposes what is essentially a public fund. The individual recipients of land values do not, as such, render any service to society in return for the value they receive. On the contrary, they are apt to use their power to the detriment of society by demanding an excessive toll, and refusing to allow the land to be used until that toll is paid. While taxation is not levied according to land value, landholders are encouraged to withhold some land from use, and enabled to exact inflated prices for other land. The result is that industry is checked and development retarded. The tendency would be counteracted by the taxation of land values, which would have an effect exactly opposite to the effect of other taxes. Other taxes depress industry, lower wages, and raise prices, thereby lowering the general standard of living. The taxation of land values would make it no longer profitable to withhold land from uses to which it could be put with advantage to society. By taxing land values we should make the national resources more freely available for industry. We should stimulate production and cheapen commodities, and leave earnings intact. Wages would tend to be higher and employment more regular; and the chief causes which keep down the general standard of living would be removed.

"What are we to do when we want a new source of revenue?" asked Sir Edward Grey in 1899. And he continued:

"You may tax an article of general consumption, but that is what we want to put off as long as we can get something better. The whole tendency of the time is against it.

What other source are you to find? If you go to the resources of the wealthier classes you go to the income tax, but you cannot go on increasing that forever. You cannot tax removable property beyond a certain amount, because, if you do, it is apt to leave the country. But there is another source of property—fixed property, best known to us under the form of land values. Is it a fair source of taxation? I say it is not only a fair source, but I think it is one which, by reason of its very nature, recommends itself as being the fairest source."

These are the arguments which should have been heard in the discussion of the Budget of 1902. If Sir Edward Grey will not use them any longer, others will.—Glasgow (Scotland) Land Values.

The day Mark Twain received the degree of doctor of laws from the University of Missouri the Philadelphia North American telegraphed him: "How does it feel to be an LL. D.?" In an hour or two came this reply: "It feels like official emancipation from ignorance and vice."—Chicago Chronicle.

Our gifted and opulent fellow countryman, J. Pierpont Morgan, has decided to remain in London to witness the coronation. If he likes it he will order one for himself.—Chicago Chronicle.

"This restless, aggressive feeling!" exclaimed the Anglo-Saxon. "I must take something for it! Your territory would be good, I doubt not!"

"What's the matter with our measure?" insinuated the heathen, massing his Krupps and Creusots.

The Anglo-Saxon was struck with the suggestion, and acted on it, quite wisely, as it proved, for when he had taken the heathen's measure, his restless, aggressive feeling was much relieved.—Life.

BOOK NOTICES.

"THE VALLEY OF DECISION."

This is the title of a novel by Edith Wharton, published in two volumes, by Charles Scribner's Sons. It is the first instance in America of a first edition of a novel appearing in two volumes. The custom is common in England, where the line of cleavage between the wealthier class of readers and those who cannot afford to buy high-priced books has hitherto been more marked than in America. The innovation is a sign that we are approaching the same condition here among bookbuyers.

This novel is a work of great power, and belongs to a class well above the popular novels of the day. The author is a gen-