

and overwhelms; to which nothing seems impossible.

For a hundred years Bunker Hill has been presented to the schools as a type of patriotism in the concrete. We were taught that a patriot is a man who loves his country and is ready to die for it—Lincoln and Grant in the north, and, with precisely the same sentiment, Lee and Jackson in the south. Since the civil war new names have been added to the list. All our patriotic literature has the same ring: America is a sweet land of liberty, land where our fathers died; Columbia's heroes fought and bled in freedom's cause; in the rocket's red glare, and with bombs bursting in air, the star-spangled banner waves o'er the land of the free and the home of the brave. As a stimulus to this emotion, we have put the flag over our schoolhouses, and have taught children to salute it. Not content with chanting the praises of the country's heroes, men and women everywhere are glorying in descent from them. The Sons and Daughters of the Revolution form an exclusive and select society.

What does it mean, and what is to be the outcome of it all, is the question for us to consider. This sentiment has the weakness of the old theology which aimed to teach men how to die. Shall the patriotism of the twentieth century explode itself in after-dinner speeches on battle, anniversaries, in building monuments to patriots of the past? Shall it pride itself chiefly in a patriotic ancestry, or shall its energy be transmuted into useful work? We surely see that a great and independent nation like ours will not have to fight over the old battles or to meet again the old foes. Our work, therefore, in the education of the young for citizenship, will be threefold. We shall need, first, to get beneath the manifestations of patriotic emotions in the past to the essential, underlying principle; from the deeds to the spirit. Next, we shall need to show what are the peculiar perils of our country today; to discover the real enemies. And third, we must teach how these enemies are to be met and conquered; in other words, how the old spirit must manifest itself under the new conditions.

We know too well, and it will be our business to teach, that our foes are of our own household; dangers not to be met by cruisers and torpedo boats, nor by coast fortifications, nor by a standing army. And we may show that in comparison with these enemies, the bombardment of a city by a foreign fleet would be a light affliction. Are

we teachers willing to sink partisan prejudice and to unite in an alliance, offensive and defensive, arming ourselves with twentieth century weapons, for twentieth century conflict?

Then may we sing with Frances Brown:

The days of the nation bear no trace
Of all the sunshine so far foretold;
The cannon speaks in the teacher's place—
The age is weary with work and gold;
And high hopes wither, and memories wane;
On hearths and altars the fires are dead;
But that brave faith hath not lived in vain—
And this is all that our watcher said.

THE BEST METHOD OF TAXATION AND ASSESSMENT IN MUNICIPALITIES.

An abridgement of a paper read by Lawson Purdy, secretary of the New York Tax Reform association, before the convention of the League of American Municipalities in session at Charleston, S. C., December 14.

Although the subject under discussion is city taxation, it is impossible to consider the city apart from its relation to state government. It would not be difficult to devise a system of city taxation if the city stood alone, but unfortunately our cities are bound by constitutional limitations and systems of taxation which require uniformity throughout the state in which the cities are situated. It would be useless, therefore, to suggest reforms in city taxation without pointing out the obstacles that must be removed before the reforms can be adopted.

The most serious obstacle to reform is to be found in the constitutions of the states, which, as a rule, require the uniform and equal taxation of all property save such as is specifically exempted by the constitution itself. Such a provision exists in the constitutions of 25 states, and strange as it may seem those constitutions which most offend against the true standard of constitution building are those which have been most recently adopted. The constitutions of eight states only are at all satisfactory in respect to the provisions regarding taxation, and with one exception these states are among the original 13. Those who framed these constitutions did not deem it necessary to bind their legislatures and subsequent generations to an inflexible system, but permitted their sons to increase in wisdom as in wealth and change their methods of taxation as conditions changed and learning grew. These eight states deserve to be placed on record to furnish an example for the rest of the union. They are as follows: Ala-

bama, Connecticut, Delaware, Massachusetts, New Hampshire, New York, Rhode Island, Vermont.

I think it is too obvious to require argument that the legislatures of our states should be as free to adopt new methods of taxation as that manufacturers should be free to adopt new machinery. Constitutions in which are embodied a mass of statute law are as bad an example of the exercise of despotic power as the edict of an emperor or the ukase of the czar. Emerson, or some other great man, has said that "There is no law to prevent a man from growing wise," but the constitutions of 37 states decree that the voters of those states shall remain in primitive ignorance. To achieve improvement we must have power to change, and the first step which must be made in these 37 states is to remove the constitutional restrictions upon the power of the legislature to adopt improved methods of taxation.

The second obstacle which must be removed before we can amend municipal taxation is the method at present in vogue in the great majority of the states for raising state revenue. Assessment and taxation are uniform throughout these states, and a tax is levied for state purposes on all property throughout the state on the assessment made in each tax district by local officials.

Not only is this system bad in itself, but it binds every tax district in the state to a uniform system which is almost as serious a bar to progress as restrictions imposed by a constitution.

All the states raise money by specific taxes; many have inheritance taxes, many have taxes on corporations. Some have special taxes, for the use of the state, imposed upon railroads, among these being the state of Connecticut, which has a model system of railroad taxation. Some of these taxes are extremely bad, and some few are good, but we can well afford to leave them all undisturbed for the present and devote our attention to the consideration of a really good system of raising so much revenue for state purposes as the state may need, over and above what it now derives from these fixed taxes. Such a system has been devised, and was for the first time proposed in the state of New York a year ago. The plan is simple, flexible, and has a tendency to fix responsibility and check extravagance. It is really the application to political divisions of

the principle of income taxation without the inquisitorial features of the tax upon private incomes, which render it obnoxious to many. This method is simply to apportion the state tax to the several counties of the state in accordance with local revenue. For example, if a state requires \$1,000,000, and the total of local revenue is \$10,000,000, each county is required to pay to the state ten per cent. as much as its own local revenue; if a county and the towns within it are extravagant it will pay more state tax than if it is economical. The board which apportions the state tax will have merely ministerial functions, and the apportionment will be based upon a sum in proportion. There is no more opportunity for friction, and, to a certain extent, any locality can determine whether its share of state taxes shall be large or small.

With the adoption of this plan the way is open for every city to adopt its own system without disturbing the system of the state, and when every city can experiment and profit by the experience of other cities, improvement would be certain and rapid. If change is made possible it is then worth while to consider what change will be profitable.

The chief source of revenue is now and must of necessity remain the taxation of real property, and the first essential is equality of burden. To secure equality assessments must be made annually by a sufficient number of well paid assessors. Land and improvement must be separately assessed, and assessments should be published. Boston is an example for most of the cities of the country in this respect.

Much must be learned also from the method successfully adopted in St. Paul in 1896, which was devised by Mr. W. A. Somers, for ascertaining the value of land.

Licenses may produce some revenue, but it should be as little as possible, and this subject belongs rather to a discussion of the police power.

Franchise taxation raises the question of municipal ownership, which is outside my subject.

The fourth source from which revenue can be derived is the taxation of personal property, but the efforts of 2,000 years, and perhaps many thousand more, have failed to result in any method of assessment which has ever proved satisfactory. If I should denounce the attempts to tax personal property as they deserve, I should be considered prejudiced, but the reports

of tax commissions in many states condemn the taxation of personal property as unworthy of a civilized country; and you can examine these reports for yourselves.

If so-called practical men were really practical, the taxation of personal property would have been abandoned long ago. The difficulty is that many of them are wedded to the theory that, in order to be equal, taxation must be equally imposed on all property. Never was theory more unjust in its application or more absurd in its foundation. It probably grew out of another theory that taxation should be proportioned to ability to pay, for which poor Adam Smith is often held responsible, although what he really said was that ability to pay was the most convenient test of the amount of benefit received from taxation, which is the true basis for its imposition. The theory that equality demands the equal taxation of all property is grounded in absolute ignorance of the laws of incidence and presupposes that the man who pays the tax collector is inevitably the man who bears the burden of the tax. Nothing could be further from the truth, as everyone must admit who considers the operation of any tax, save that upon monopoly.

In conclusion I would briefly sum up what seems to me ought to be done, nay, must be done to improve the condition of our cities.

Abolish all constitutional restrictions upon the power of the legislature to regulate taxation. Do away with the necessity of uniform state taxation by apportioning state and county taxes in proportion to city and town revenue. Give every city the right to formulate its own system of taxation. Assess real estate annually, stating the value of land and improvements separately and publish the assessments. Abolish all taxation of personal property.

When this is done I do not say that perfection will be attained, but the way will be cleared for such further reforms of state and municipal taxation as experience will have then proven to be wise and prudent. Every city will be an object lesson to every other city, and with the possibility of improvement improvement will be sure. We shall set a limit to the perfection that may be attained, when taxation is a vital issue at every local election and every city is a debating society.

The Lion—Man can't roar, he's an awfully slow runner, he can't fight without a gun—

The Cub—Dear me! He must be an inferior animal!—Puck.

"WHERE IS THY BROTHER?"

"I was my brother's keeper, and because I strove to take his land, as brothers may—Else what's the use of brotherhood?—he died

Defending it. He lies beneath its sod—
A bayonet thrust—I wiped away the blood—
His blood—from off the surface of the steel

Lest it should rust its polish. It is gone;
Gone from my hands as well, and from my soul;

For, as I hope to enter heaven, I swear
I did it for his good. I slaughtered him
For his own good. He wished to rule himself—

To govern his own land in his own way—
He called it liberty, and he has won
His freedom now—the freedom of the grave—

His soul is free, although his body rots—
Dead for his good—I killed him for his good."

"Thou hypocrite!
The souls that thou hast freed
Have gone to God to call for justice there.
Down on thy knees! Ask pardon in the dust!

The stamp of Cain is set upon thy brow.
Repent, and make what poor amends thou canst.

Restore what thou with violence hast stol'n.

Remember thou Christ's awful words: 'If thou

The world and all its riches shouldst attain,
And lose thy soul—what shall it profit thee?'"

—Bertrand Shadwell.

While Chicago and New York have always aspired to be great rather than good, Boston has aimed at quality rather than quantity—goodness and culture rather than mere size. So when the recent census was taken and Boston found herself numerically great there was no sigh of satisfaction, no sign of joy.

As a writer in the Transcript expressed it:

The really serious significance of Boston's census returns is not mathematical. It is social and moral. We are incontestably more numerous than we were—delightfully, amazingly, multitudinously more numerous, but has quality kept pace with quantity? Has the average standard of human existence gone up or down?

—Chicago Chronicle.

Customer—Haven't you a restaurant in the building?

Floor Walker—Yes, madam—sixth floor, front. Regular dinner 49 cents, marked down from a dollar.—Puck.

We must remember that the British armed force in South Africa far outnumbered the whole white population of the South African republic, against which alone war was originally made. We must bear in mind also that all the recent news has shown that the British garrisons are numerically too weak. A concentration of Boer com-