

research in several places, but the author has ignored or misunderstood the whole teaching of . . . and the special discoveries of . . . , and what is even more remarkable in a man of Mr. Charles' standing, he has advanced views which were already exploded in the days of . . .

Caliban then took his encyclopaedia, filled up the blanks with the names of three great men who appeared in that work to be the leaders in this branch of natural history, posted his review, and went to bed.

Next day the editor telephoned to him, and he very obediently came. The editor said:

"Caliban, I don't think we can use that review. We have just got a page advertisement from Psehuffer. Can't you put in a really good article and use the book as a kind of peg on which to hang it? You might begin on the subject of the snails, but make it something more like your 'O! my lost friend,' which has had such a success."

Caliban said he would do some such thing, and, going into a neighboring divan, he wrote a long article beginning:

*The Snail: its Habitat, &c. Adam Charles. Psehuffer. 21s. 6d.*

There are tender days just before the spring dares the adventure of the Channel, when our Kentish woods are prescient, as it were, of the South. It is calm . . .

And so forth, leading gradually up to the snails and bringing in the book here and there about every twentieth line.

When this long article was done he took it back to the office, and there found the editor as black as thunder. He was talking into the telephone, and told Caliban to wait until he had done. So Caliban took up a copy of the *Spectator*, but, as they say in the novels, "in spite of his attempts to distract his attention he could not help hearing." The reason he could not help hearing was that though the masterful irony of the *Spectator* and its hard crystalline prose would ordinarily have fixed even Caliban's attention, the editor was shouting and bellowing into the telephone the following words:

"Very well, then, tell them we will neither take any of their stuff again nor review any of their books," and he sat down fuming.

"What is it?" said Caliban.

"Psehuffer's have just said that they won't advertise after all," said the editor.

"Oh, I see," said Caliban, "I must cut it up."

"Yes, and in two lines," said the editor.

Caliban dexterously cut out what-

ever little there might be on Snails in his long article, headed the remainder "My Kentish Home," and posted it to a review which was not unfavorable to his descriptions of scenery. He then wrote on a little bit of paper:

*The Snail: its Habitat, &c. Adam Charles. Psehuffer. 21s. 6d.*

This work will perhaps appeal to specialists. This journal does not profess any capacity of dealing with it, but a glance at its pages is sufficient to show that it would be very ill-suited to ordinary readers. The illustrations are not without merit.

Next morning, just as he was going to sleep, the telephone bell rang. Caliban went out to attend to it. It was the editor who was talking. He said:

"I am very sorry, but I have just learnt a most important fact. Adam Charles is standing in our interests at Biggleton. Lord Bailey will be on the platform. You must write a long and favorable review of the book before 12 to-day, and do try and say a little about the author."

Caliban wearily took a sheet of paper and began in his dressing-gown:

*The Snail: its Habitat, &c. Adam Charles. Psehuffer. 21s. 6d.*

This book comes at a most opportune moment. It is not generally known that Prof. Charles was the first to point out the very great importance of the training of the mind in the education of children. It was in May, 1875, that he made this point in the presence of Mr. Gladstone, who was so impressed by the mingled enlightenment and novelty of the view that he wrote a long and interesting postcard upon the author to a friend of the present writer. Prof. Charles may be styled—nay, he does style himself—a "self-made man." Born in Huddersfield of parents who were weavers in that charming northern city, he was early fascinated by the study of natural science, and was admitted to the Alexandrovna university.

(And so on and so on out of "Who's Who.")

But this would not suffice for his growing genius.

(And so on and so on out of the "Series of Contemporary Agnostics.")

. . . It is sometimes remarkable to men of less wide experience how such spirits find the mere time to achieve their prodigious results. Take, for example, this book on the Snail. . . .

There followed a mass of fulsome praise such as one could give to any book without having read it.

Before 11 he had finished the article, which was worth nearly £3, and had sent it by a boy messenger to the printers.

It had hardly left the house when the telephone rang again. Once more it was the editor.

"Caliban," he said, "have you sent off that to the printers?"

"Yes," said Caliban, with some pride. "Oh, dear, what a bother!" said the

editor. "It turns out to be another Charles, after all! Have you got the original review in which you cut it up?"

Caliban gave a deep sigh, and spoke as follows:

"No, I have not. But I will write, if you like, another short and really scathing review. Only I shall want 25s. after all the trouble I have taken, and you must let the printers know that the last one has fallen through."

The editor agreed, and Caliban sat down and wrote:

*The Snail: its Habitat, &c. Adam Charles. Psehuffer. 21s. 6d.*

We desire to have as little to do with this book as possible, and we should recommend some similar attitude to our readers. It professes to be scientific, but the harm books of this kind do is incalculable. It is certainly unfit for ordinary reading, and for our part we will confess that we have not read more than the first few words. They were quite sufficient to confirm the judgment which we have put before our readers, and they will have formed sufficient material for a lengthier treatment had we thought it our duty as Englishmen to dwell further upon the subject.

In the happy consciousness that every word of this was strictly true (for there never yet was a scientific book that did anything but harm and he certainly had not read this one beyond looking at the first page) Caliban went back to bed and slept till a little after one.

Next day he had a book to review that really suited him. It was all about his own family, and he had written it himself.

#### TAXES DEBTOR TO EFFORT— FROM THE EVOLUTIONARY POINT OF VIEW.

For The Public.

The first social act of man is lost in the impenetrable mists of antiquity, yet there is no modicum of doubt that, could we see the entire perspective of evolution, we should find social functions long antedating strictly human activities. Take away all a posteriori data and the a priori argument is, it would seem, overwhelming. No one will undertake to say just when sheep first became gregarious; when certain of the great carnivora first learned to hunt in pairs; when ants and bees laid the primal foundations of their complex societies; but anyone may easily see the *raison d'être* of it all. Is it not clear that an ant which, when it found say a worm or beetle beyond its individual strength, could call upon the other members of its own society for assistance, would stand a better chance of survival and repro-

duction of its kind than other ants less favorably situated? Could the "coming man" after his topmost vertebra began to show any considerable cranial development, fail to appreciate the advantages of similar mutuality? Even to-day the human race is not so highly specialized as the ant, and many of those not "sluggards" could "go to the ant" with great advantage to themselves.

The great struggle of primitive man was with nature first and his fellows afterward. May we not imagine that the present almost universal horror and loathing of serpents is an heirloom from ancestors long lost in the dim purple of history—ancestors perhaps often driven to the trees to escape the insidious fang of sinuous death? To fight the great carnivora with clubs was a task which must have rendered assistance most gratifying. It could not have taken primitive man long to perceive the increased safety and convenience that lay in numbers. When, however, the quarry was finally secured, there still remained the question of dividing it. There is a case on record of a lion and a lioness which having jointly killed a deer disagreed as to its division, with the result that the lion killed its mate and fell to eating both her and the deer. Such quarrels undoubtedly took place among our primitive forefathers, as they will continue to occur among our children and grandchildren with, we trust, ever lessening ascerbity—but they were insufficient to prevent the race from realizing the immense net gain that resulted from mutuality. Again, these very quarrels over division of labor and its results, sowed in the early racial intelligence the first seeds of that self-restraint and tolerance which made possible the social civilization which was to follow. If you are to prove to a low order of intellect that an act is wrong, you will have made a brilliant beginning when you have shown it to be very dangerous. It was along similar lines that primitive ethics had its upbuilding. Honesty became the safest and best policy, first, and "right" afterward. The savage learned by extended experience that there was less risk and less effort in hunting his own game than in hunting the man who had secured it and attempting to take it from him. When he had gotten so far he had begun the erection of the perpendicular of right upon the base line of policy. From this tiny ethical germ has grown and

flowered the grandest ideals of right which the race has so far conceived—a germ which was to find its richest soil in the fact that right is that which cosmically shows the widest range of consistencies and makes toward the greatest happiness of the greatest number of the human race.

The hive bee furnishes the next great social analogue. Let us consider the lesson for a moment. Something like from twelve to fifteen pounds of dry sugar are required by bees for the secretion of a single pound of wax. The amount of nectar required for wax must therefore be very great, and every constructive change resulting in greater economy of wax must inure to the benefit of the hive. And now comes the lesson. The bees place themselves equidistant upon the wax and "sweep and excavate equal spheres round the selected points. The spheres intersect, and the places of intersection are built up with thin laminae. Hexagonal cells are thus formed." In like manner, man, considered as an individual, occupies an egocentric space surrounded by a symmetrical globe of freedom. When, however, men enter the social state the sphere of absolute freedom of the one intersects the like globe of the other—of all others—with the result that the opposing spheres become flattened by convention at their interfering areas.

This is the price—the just price—individuality pays to acquire the benefits of mutuality.

Now, in order that these mutual functions may become more highly specialized, we have an ever-increasing complexity of social structure, until to-day we have a complicated coporate engine requiring a legion of engineers for its none-too-wise management. To support this system we are all expected to contribute, not in labor or the immediate product of labor, as was doubtless the rule in the most primitive civilizations, but rather in taxes, expressed in that common denominator of all desires which we term "money."

Taxes, then, under proper social conditions, would represent what individualism pays to mutualism for the benefits mutualism confers upon individualism. In short, where just, they are as much a trade between the individual and society as if they were jackknives which were swapped. The essence of just trading is an exchange of equal values, and this social barter is no exception to that

rule. Here is the crux of the whole question of taxation. Nothing could be simpler to the average mortal if he would only do a bit of de novo thinking, instead of reading textbooks and newspapers written with the express intention of befuddling his intellect and leading his judgment astray.

We hear much about taxing commodities, taxing incomes, taxing capital, taxing land, and occasionally a word or so about taxing labor. When labor is being addressed a threat to tax capital is as good as a claque. Monopoly and special privilege, however, are not so easily cajoled by empty phrases. Their greatness is the result of first measurably clearing their own vision and then sedulously clouding that of their dupes. So long as the masses can be kept in dispute as to where taxation should fall, these twin vampires, Monopoly and Special Privilege, almost "Siamesed" in their likeness, can postpone indefinitely their evil day. So long as monopoly can foment discord between labor and capital, just so long can it conceal the fact that the real "irrepressible conflict" is between itself on one side and labor and capital as allies on the other.

Is it not high time we ceased defining a prime color in terms of a secondary? Let us face the issue squarely at the start. In the last analysis labor pays, must pay, and ought to pay all taxes. Not labor in the sense of a carefully segregated class or caste in society, but labor in the sense of effort. If taxes are payable in any form of wealth, then are they payable in the products of effort. If they be not payable in any form of wealth inclusive of capital, then they must be payable, if at all, in [1]—effort per se, and this effort unless wasted, could only result in wealth, and, thereby be tantamount to a payment by labor in terms of wealth; or [2]—the payment might be made in terms of land, a proposition which reduces to a double absurdity. In the first place land, not being a readily portable commodity, would have many drawbacks; and in the second place, since society has already the only logical title to land, any attempt to pay in terms thereof would be like paying our barber for a haircut by filching a quarter from his pocket and passing it to him. In short, since society in the last analysis owns all the land, any dues paid

her must be in terms of labor or wealth; and since wealth is only the product of labor applied to society's land, we are forced to admit that all dues paid by individualism to mutualism must be in the form of labor, either direct or one remove off.

Once for all let us realize that effort pays all taxes and that it must ever continue to do so. This made clear we can take a most vital step forward and demand to see the quid pro quo. What does society give in its turn? and does it distribute the benefits it confers to the proper individuals, and in the exact ratio of the benefits it receives from the same individuals? This is the great point. If a corollary of this thought is found to be that he who enriches not society shall not be favored of society—if he work not socially neither shall he socially eat—that is not your fault or ours. Every hive should have stings for all its drones.

Society gives to its members the benefits of cooperation and its resultant specialization, and grants a certain degree of liberty of act and speech, as well as a given amount of security to person and property. For these amenities there is a quid pro quo necessarily and justly due from the individual. Like the hive bee he must make the egocentric sphere of unfettered individualism of hexagonal section, and sacrifice those sharp corners of his personality which would tear his neighbor's peace. Society gives him a hungrier and more concentrated market for his wares; it brings the products of the world to his back porch; it enables him to specialize himself into the domain of subconsciousness, and to exchange this almost frictionless product for the similarly produced results of his fellow men; it is a sort of clearing house dealing with the currency of human desires. Society properly constituted, would do all this and more, and the individual should balance the sheet by the rendition of an equivalent service to the social organism.

The nice adjustment of these reciprocal services is, or at all events should be, the goal of every system of taxation. How shall society regulate its benefits to the individual in the exact ratio of the service the individual renders society?

Or how shall society force from its beneficiaries just and proper payment to itself?

Lack of space forbids consideration of the many answers to these questions.

If, however, we admit that the land belongs to society, our course is clear; and certainly anyone with "half an eye" must see that it is society which gives to land its economic value—which makes, in short, an acre of gravel on Broadway worth thousands of acres of the most arable of Texas black land.

If, then, society makes the value, should it not in justice draw upon that same value for the perpetuation of those very functions upon which that value is dependent? Could any proposition be more self-evident?

Again, since all wealth comes out of the earth in response to labor, will not society pay what mutualism owes to individualism by permitting individual labor to create wealth by the use of its land, carrying with it the social increment of value, and checking any attempt to hold land out of use by taxing it upon the basis of its value when properly used? Under proper social conditions every increase in the production of wealth would be a benefit to society resulting from a counterbalancing benefit conferred by society. And here it is well to draw a distinction. The inherent right of a man to the free use of the earth does not predicate his right to the free use of the social value conferred upon land, only to such an exceedingly small part thereof as he himself confers, which in practice is negligible. In a society of one hundred could any individual justly claim the right to freely absorb the value conferred by the other ninety and nine? Assuredly not. He must pay into the social pool a sum to cover this value created by others, and, as a quid pro quo, he is allowed to then avail of the social increment of value. What is known as "economic rent" is the measure of this social value, and, in raising all taxes from the economic value of land the account between labor and society is balanced, and labor, while it pays, as, in the last analysis it always must, all the taxes, receives in return an equivalent value.

Under existing conditions labor receives nothing at all commensurate with the services rendered, and the fat drones of the social hive find it requisite for their own safety to conceal, by every sophistry they can command, the significant fact that labor as effort pays all taxes, lest, awakened, at last from its long vampire-induced sleep, the worker shall

sting the drones with his ballot, and demand his just quid pro quo.

M. L. SEVERY.

Arlington Heights, Mass.

The mercury's rapidly climbing  
With never a hint of a stop;  
Some fool has encouraged it, saying:  
"There's plenty of room at the top."  
—N. Y. Sun.

Mrs. Dar—I'm ashamed of you, my son. The idea of you, descendant of so many patriots—failing in your United States history examination! What question were you unable to answer?

Lincoln Jackson Washington Dar—  
"How many dimes are there in a pesos?"  
G. T. E.

The distinction between an assassination and a Coody Taw is, next to the distinction between tweedledum and tweedledee, perhaps the broadest and most marked known to statecraft. Where persons kill a king for the good of humanity, that is assassination, whether the killing is aught to the purpose or not. But where persons kill a king to get his job, and get it, that is a Coody Taw.—Life.

"But you told us that by merging your two railroad systems you could reduce expenses and thereby give us lower freight rates."

"Yes."

"Now we find that you have increased the freight rates 25 per cent."

"Yes."

"You have deceived us."

"Not so, gentlemen," replied the railroad magnate. "I did say that consolidation would enable us to reduce expenses, thereby permitting us to reduce our freight rates. But did I specifically promise that I would avail myself of the permission?"

Not being experts in the subtleties of our language the committee was forced to retire.—Will M. Maupin, in *The Com-moner*.

Mr. Tom L. Johnson is one of the politicians who think it unsportsmanlike to insist on a sure thing before consenting to enter a race.—Washington Star.

## BOOKS

HOWARD PYLE'S STRANGE NEW NOVEL.

It would astonish the average modern churchmember to know how little the teachings and doings of Jesus affected contemporary life even in Palestine. Only those who have studied the history of the first century of our era know how very slight attention was paid to the episode of a country carpenter going about preaching to poor folk and