

The first form of death was the most merciful, at all events. 'Once kingdoms were born of greed.' Yes, but what is the Republican's Colorado kingdom born of? Greed in alliance with graft! Is it the graft that causes the doing of things which 'make better the light that now shines in our eyes'?"

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Railway Favoritism.

One of the criticisms that Le Rossignol and Stewart make of government ownership in New Zealand, which impresses the New York Nation, is a curious one for a well-informed American like Prof. Rossignol to sanction. While these authors find that "the corrupting influence of railways and other business corporations" in the United States "does not exist to any great extent in New Zealand, because of the prevalence of governmental and municipal ownership," they suggest that "the concentration of economic power in the hands of the government has created a form of corruption which, while it may not be so bad morally, is far more wasteful from the economic point of view." They refer especially to the building of roads, bridges, etc., as a matter of local or personal favor. Surely Prof. Rossignol must know that private railway management in this country falls heavily within that criticism. Evidence is abundant of the diversion of railroad routes to help a town or hurt it to enrich an inside ring, and of other economic wastefulness in railroading to favor localities or individuals. At the worst the criticism of New Zealand proves no more than that all of the evils of private ownership of railroads is not eradicated by public ownership. But suppose this to be so, is it not better to expose this kind of favoritism to public condemnation through public ownership than to shelter it under the roof of private ownership, where the railroad's business is nobody else's business?

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Lawson Purdy.

The municipal administration of New York which is just drawing to a close cannot be said to have been wholly satisfactory to Democrats of progressive sympathies; but the administration of at least one of its departments has left nothing to be desired but its continuance. We refer to the administration of the tax department by Lawson Purdy, which has been so conspicuously excellent as to attract the favorable attention of tax students throughout the country and to create a widespread expectation of his reappointment. This expectation is naturally intensified by Judge

Gaynor's declaration of his intention to give New York the best government of which he is capable; and if it should be justified by the event, it will be a matter for congratulation among students of tax problems throughout the country—the intelligently conservative no less than the intelligently progressive.

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Mr. Purdy's studies and work in the field of taxation for more than fifteen years have earned for him a high reputation, both local and national. As secretary of the New York Tax Reform Association, as secretary of the Mayor's Advisory Commission, as vice-president of the International Tax Association, he has long been in close contact with the practical problems of the subject, as a practical man; and, as a student with mind both open and vigorous, he has comprehensively mastered its principles. Nor is his reputation local alone. Wherever problems of taxation are earnestly and responsibly discussed, Mr. Purdy's is a well known name. The legislatures of Minnesota, Michigan and Missouri have called him before them as a practical adviser, and to their entire satisfaction availed themselves of his advice. He is an influential participant in all the large tax conferences, and has been for years. And he works as well as talks. The New York law which requires valuations of land and improvements separately and their detailed publication, originally was proposed and advocated and finally secured by him. So of other progressive fiscal legislation for which New York has a growing reputation in other States. It is to be observed also that he never refrains from advocating or carrying out desirable improvements in taxation through weak hesitancy as to their ultimate possibilities.

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Perhaps the most progressive step taken under Mr. Purdy's administration was the preparation of the land valuation maps (p. 1162) which the New York tax department has recently issued. Owing to the limited edition, restricted by law to 2,000 copies, these maps have not had a wide circulation, though they are widely known and in great demand. The city of Cleveland, with the unanimous approval of its non-partisan board of appraisers, is now making valuations by the same system. The object of the Purdy maps is to promote accuracy in real estate valuations. Mr. Purdy has officially declared it to be the hope of the New York tax department that "the publication of these maps may be continued yearly, and

that such changes in the law may be made that an edition large enough to satisfy all demands may be printed and that the maps may be sold at cost." They fix—subject of course to correction as experience may suggest—the true value of every foot of the area of Greater New York. As may be inferred they are not a mere official "stunt" to brag about. They are a graphic result of three years of progressive administration, still incomplete, during which real estate valuations have been brought into conformity to the requirements of the tax law, and the value of improvements has been distinguished in mass and in detail from the value of land. The single achievement of approximately securing full value valuations as the law requires, is enough in itself to distinguish any tax official responsible for accomplishing it. The work of distinguishing approximately, for one of the largest cities of the world, the value of building sites from the value of buildings, and laying the foundation for making this distinction annually and perfecting it in detail, thereby minimizing discriminations in taxation, should command, as it evidently does, the grateful approval of every honorable property owner in New York and every thoughtful tax reformer and student of taxation everywhere.

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The Nicaraguan Affair.

The real motive for the drastic kind of intervention the United States is making in the local affairs of Nicaragua (p. 1209) has not yet become public. Everything about the subject is a mystery except that the execution by the Nicaraguan authorities of the two Americans whose names figure in the controversy is not the true cause of the intervention. So much is at least fairly evident. Those two Americans were in violent revolt against the constituted authorities of Nicaragua, and were condemned to death pursuant to Nicaraguan law. While the death penalty is barbarous, it is not regarded as barbarous by the law of nations. If a Nicaraguan resident in the United States were to join a band of what we should call traitors, and levy war upon our constituted authorities, and a court martial were to shoot them for planting dynamite bombs where an explosion would cause death and destruction, is it likely that our government would seriously consider a complaint from Nicaragua that our President, if he refused a pardon or reprieve, had committed murder? Yet what would be the difference? Not a difference of right, but of relative might. Nicaragua would be too weak to follow up her complaint against us if she were in the right, whereas we are strong

enough to follow up ours against her though we be in the wrong. Is that a substantial difference in the eye of the law of nations? If it is, then truly the law of nations is the ass that old Bumble called the law of England. When a nation can offer no better excuse for intervention in the affairs of another than its greater power, it puts itself by that very fact in the wrong. Since Congressman Sulzer and Senator Rayner have taken the lead in backing up the Administration in its intervention in Nicaragua, we have a right to expect from them an adequate explanation; for neither is an imperialist, as are Mr. Taft and Mr. Knox. But until they speak satisfactorily, or satisfactory explanation comes from some other source, it will be the part of wise patriotism to reserve judgment on the merits of the Knox-Taft attitude toward Nicaragua. Mr. Rayner has spoken, but not satisfactorily, judging by the reports of his speech. It throws no light upon the facts. While awaiting an explanation, let us hope that the acts of the Administration are not in imitation of the Panama Republic episode, as a prelude to the adoption of a Nicaraguan canal route in consequence of the disappointment of expectations regarding the Panama route.

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Samuel Brazier.

The Massachusetts Single Tax League has lost another of its prominent members by death—Samuel Brazier, a veteran reformer who had passed his seventy-sixth year. A native of England and resident there until the last quarter of a century of his life, Mr. Brazier had already made his reputation as a temperance lecturer when the lectures and books of Henry George drew him toward the single tax and turned his devotion to this as the more fundamental reform. For some years he was secretary of the Anti-Vivisection Society; and while that most attractive Boston magazine "Government" (vol. x, pp. 167, 191, 407, 1124; vol. xi, pp. 21, 166, 764) was published he was its editor. Contributions from Mr. Brazier's pen have appeared in our columns, verse (vol. iii, pp. 218, 591; vol. v, p. 189; vol. vi, p. 138; vol. vii, pp. 366, 635, 824; vol. viii, pp. 25, 171) as well as prose (vol. vii, p. 579), and he was a frequent contributor to other publications. With William Lloyd Garrison and Louis Prang, Mr. Brazier was among the good men of Boston whose death has this year notably depleted the ranks of those who were in and of the single tax movement, not only of Boston but of the United States, in its early days.