

effect upon women of an extension of the voting franchise to their sex, and was applauded by men and newspapers that profess to think the place of woman is in the nursery or at the washtub and not at the ballot box. That is an inconsistency which only one thing can explain. Conventional objections to woman suffrage are false pretenses; they do not explain the inconsistency. The real objection is none of those that pass current; it is simply an objection to democracy. Both the women and the men who oppose woman suffrage do so because it would comprehend the wives and daughters of the working classes. They would abolish the working class vote among men if they could; they therefore have no disposition to extend it to women.

A league for the education of public opinion and the popular conscience of the country has recently been formed, with Rev. Josiah Strong as president. Leaflets are to be issued, it is announced, on the subject of good citizenship, written by "eminent authorities." Col. Roosevelt, for instance, is writing one on the necessity of enforcing law, while Lieut. Hobson has been asked for one on patriotism. Those examples of "eminent authorities" expose the sensational character of the organization. Hobson, whose desperately won reputation for courage we would not narrow by a hair's breadth, has never figured as an authority on patriotism. If courage were the theme, no better authority could be found at present. But courage and patriotism are not necessarily identical. So far as the public knows to the contrary, Hobson's patriotism is only of the spectacular order. It is for that reason, obviously, that this new society calls upon him. The publishing committee wants the benefit of his sensationalized name. And Roosevelt, what is he aside from his bellicose bravery, but a bureaucrat—a "business man's" administrator? His idea of the necessity of enforcing law, as those who have followed his career know, is that

it should be enforced in order to preserve social peace—order, he would call it—without establishing social justice. The popular conscience needs arousing more than it needs educating; and Col. Roosevelt and his kind are of all men the least likely to try to arouse it, or to succeed if they should try, except by some process of reaction.

Local option in taxation has acquired a foothold in New Zealand; and in some counties the voters, acting upon their local option rights, have adopted the single tax. It is worthy of special mention that this has been done by the vote not of all the voters, but of taxpayers alone. The local option law of New Zealand is so hedged in with irksome conditions intended to protect the landed interests, that the adoption of the single tax by the taxpayers of any county is strong testimony in favor of its popularity with the thrifty classes. By this law it is required that upon the petition of a specified proportion of the taxpayers a poll must be taken upon the question of taxing unimproved values to the extent of everything else. At that poll only enrolled taxpayers are allowed to vote, and unless one-third of them do vote the poll is invalid. Notwithstanding these and other restrictions, only four polls out of 15 have been invalidated by lack of the requisite one-third vote, and at the other 11, the single tax fell short of a majority at only one. For local purposes, therefore, the single tax is in operation in at least ten districts of New Zealand.

One of the New Zealand districts in which the single tax has been adopted, is the large county of Inaugabua, and upon the subject of its practical operation there, P. J. O'Regan, of Wellington, writes most favorably to the Sydney (N. S. W.) Daily Telegraph. Mr. O'Regan says that whereas under the old system the tax rate was levied upon the value of improvements and land taken together, as we of the United States levy real estate

taxes, it is now levied upon unimproved values only, no account being taken of improvements. Under the old system, too, the rate of taxation was only two cents of tax to \$5 of value; but under the new it is five cents, the exemption of improvements making this increase of rate necessary in order to raise the usual revenues. Improvers do not suffer by the increase, however, the whole burden falling upon the monopoly value of the site, and not at all upon the value of improvements.

But the most interesting information which Mr. O'Regan gives relative to the operation of the single tax in New Zealand has to do with its effect upon individual property owners. Still speaking of Inaugabua county, he gives specific instances. One man holding 502 acres, valued at \$7,515 and utterly without improvements, has had his taxes upon that property raised from \$30 to \$75. Another, also an owner of unimproved land, who formerly paid \$12 now pays \$30. On the other hand, a miner owning his own little home, a cottage worth \$800 upon a lot worth \$80, formerly paid \$3.50 in taxes, whereas he now pays only 80 cents. Another instance like that of the miner is the case of a farmer, whose property is worth \$9,550. Of this gross value \$2,250 is the value of the land and \$7,300 is the value of the improvements. Under the old regime, with taxes at two cents to the \$5, this settler paid \$38; but under the single tax system, which exempts improvements, he pays—with the rate raised to five cents to the \$5—only \$22.50. These facts from New Zealand go far to prove what single tax men have long maintained, that the single tax would reduce the tax burdens of the home-owning workingman and the improving farmer.

Mr. Day's motives for resigning as secretary of state have been explained by some of his friends, who say that the salary is too small to support the dignity of the office. Of course Mr. Day had the right to resign for that or any other reason; but the reason given