

above, and in the same editorial article from which the foregoing quotation comes, now considers to bethe true situation with reference to peace:

The conditions now existing in the Philippines are as near to peace as any that are likely to prevail for a good many years—probably for a generation, perhaps for several generations. They are the conditions under which we must expect to govern the islands so long as the population is hostile to us and we are determined to keep them under American sovereignty. Increasing the army will make no difference unless it should be raised to such size that a strong garrison could be put in every hamlet and a guard over every farm. A column of 500 American troops could probably march anywhere in the archipelago now. After such a triumphant demonstration of our power, let the same column be broken up into detached parties of 25 men each, and every man of them would most likely be killed or captured within 50 miles of Manila.

That is what the democrats said during the campaign. The republicans denied it then. But there is worse to come. In the same article, the Express admonishes the American public, whom for the sake of McKinleyism it joined last fall in deceiving, that when we abandon the Philippines we must exterminate the native inhabitants. After assuming that probably in the course of years, after the present generation both of Filipinos and Americans has passed away, hostilities may die down, it proceeds:

But if we are going to conquer the people, we must recognize the fact that we will have to fight the people, not an army or a government. We shall have to imitate the course of Great Britain in South Africa. Where an armed body of rebels appears we must burn the village that gave it shelter and destroy the crops on which it fed. We must concentrate non-combatants in small garrisoned districts, as the Spanish did. We must send all prisoners to distant exile. We must execute promptly any who are detected in breaking their oaths of allegiance. We must make our soldiers a terror to the whole population, because a people can be ruled by force only after they have been taught to fear. The work

of tyranny can be done only by the methods of tyranny.

There you have as lurid a picture of imperialism as any supporter of Bryan ventured to draw even in the most exciting moments of the presidential campaign. Yet it is now given us calmly by a leading McKinley journal. The election being over and won, the truth comes out. Lurid as the picture is, it is not over-colored. The opportunity was ours once, to foster a republic off the shores of Asia, a republic modeled after our own, and whose people would be our most grateful and devoted friends. Instead of availing ourselves of that opportunity, we first deceived those people, then bullied them, then fought them until their armies were scattered and their government demolished, and now, even according to this Buffalo organ of McKinley, we must either abandon them or reduce them to subjection by terror. And the Buffalo paper is right. Though wrong, terribly wrong when it supported McKinley and his imperial policy by helping to inspire the American people with delusions which it now begs them to get over, it is nevertheless right at last. The work of tyranny can indeed be done only by the methods of tyranny.

The British government is now well packed with nephews, sons and sons-in-law. Nepotism has never before flourished in England so luxuriantly. It was made a subject of debate in parliament on the 10th, when a member moved to the address to the queen an amendment expressing the regret of the Commons that Lord Salisbury had recommended so many of his own family to offices under the government. The motion was lost, but the fact that 128 members voted for it indicates that it was taken seriously. While the debate was on, Mr. Balfour, a nephew of Salisbury, and one of his governmental family, op-

posed the motion with the plea that "the unhappy accident of birth ought not to be a bar to public service." Mr. Balfour appears to be something of a humorist. That plea had always been used against nepotism. Mr. Balfour is the first person, either nepotist or nepotee, to give it the other turn.

Lord Salisbury's remarks in parliament apropos of the address to the throne in response to the queen's speech is significant of a radical and disquieting departure in the laws of war. Great Britain must make it felt, he said, that no one, by the issue of an insolent and audacious ultimatum, can force the British government to humble itself and abandon its rights; in such a case not a shred of independence should be left. It might be observed in passing that the "audacious ultimatum" which the Transvaal issued was a justifiable demand that the British government cease threatening it with military invasion, accompanied with an offer in return to withdraw the Boer troops from the British border and to submit the differences between the two countries to arbitration. That was not insolent, even if audacious. But the vital point about Salisbury's remarks is his cool contention that because this ultimatum was issued and in the hostilities following the Boers were defeated, they forfeited their independence. If any principle at all is involved in this contention, if it is not a mere assertion of unlicensed power, it means that Great Britain is asked by Salisbury to establish a principle and a precedent in international law for the extinction by victors in war of the independence of the defeated power. Let that principle be established, and the world is on its way with lightning speed back to the barbarism from which it has partly emerged.

In his argument this week before the supreme court, John D. Lindsay, the able New York lawyer who

represents Neely, the Cuban postal defaulter, raised legal objections to Neely's extradition to Cuba which are of the highest importance. Contending that the Cuban republic actually existed before American intervention, and was officially recognized by the United States in the war resolution, which declared that "the people of the island of Cuba are and of right ought to be free and independent," Mr. Lindsay argues that in making war in this manner upon Spain the United States became the ally of the Cuban republic, and that, in consequence, upon the ratification of the treaty of peace, by which Spain "relinquished" sovereignty over Cuba, the authority of the president to exercise military power in Cuba ceased. This being so, Mr. Lindsay continues, his action in setting up a military government there is in flagrant violation of the constitution, such action being essentially a prosecution of war against the Cuban republic without authority from the law-making power. The argument is incontrovertible. But even incontrovertible arguments may be evaded. And judges—being human by nature and lawyers by education—are rather inclined to evade a sound argument than to let a spectacular criminal go unwhipt of justice or seriously to disturb the existing state of affairs. As supreme court judges are no exception to this rule, they may be depended upon to further in the Neely case what lawyers call "the ends of justice," though in doing so they have to validate the lawless American military government in Cuba. But it will be interesting to observe how they manage it.

A state document which is not likely soon to be forgotten has been contributed by the senate of Colorado to the literature of taxation. Besides being an exceedingly able state paper, it is the most complete and luminous exposition yet published of the methods of taxation now in prac-

tical operation in Australasia. We refer to the report of a committee appointed nearly two years ago by the senate of Colorado to inquire into the subject of public revenues. In Colorado, as in every other state, the annoyances and inequalities of taxation are a source of constant irritation. To find means of allaying this, the senate provided by resolution, March 27, 1899, for the appointment of a committee of three senators to investigate the state and local revenue laws, with a view to discovering their defects and proposing a remedy; and it particularly instructed the committee to investigate the tax laws of New Zealand and the Australian colonies, whose experiments in taxation, though but vaguely understood in their country, have attracted attention. The committee appointed consisted of Senators James A. Bucklin, as chairman, and William A. Hill and Thomas J. Erhardt. Although the committee was instructed to report on taxation in Australasia no fund for expenses was appropriated; but the chairman, Mr. Bucklin, bearing the cost himself, made a trip to that country, and by personal investigation procured the information which the committee is now about to submit in its report. It has been published in advance by the Denver News, in nine installments; and persons interested in it may probably procure it by sending to that paper for the nine copies in which the report appears. The price, as we assume, would be 45 cents, since five cents a copy is the regular price of the paper.

Describing the vices of the general property tax now in vogue in Colorado, as in the other states, and condemning it as both impracticable and unsound, the Bucklin report leads up through a review of a variety of proposed reforms in taxation to the fiscal methods in actual operation in Australasia. Most of these are not novel. But there is one which differs from any tax law we have in

America and of which the report says that "owing to its extensive adoption, prospective extension and radical departure from other methods," it may properly be called the Australian land value tax—a tax which falls upon "land according to its value, excluding all personal property and improvements therefrom." This tax, the report goes on to explain, "is simply a tax on the benefits or privileges which governments confer on land-owners, in exact proportion to the benefits so received—in other words, an application of the betterment principle, that the owner of the property benefited by law should bear the burden of paying for the benefit so received." Thus far it has been substituted in Australasia for other methods to so slight a degree that in New Zealand it is only 6.07 per cent. of the total ordinary revenue of the colony, while in New South Wales it is only 3.52 per cent. and in South Australia only 3.33. But it has had a beneficial economic influence out of all proportion to the tax collected. The bare fear of an extension of this tax has had a wholesome effect on checking speculative land values. Besides the colonial land value tax, a system prevails in addition in New Zealand, which allows localities to raise local revenues exclusively by land value taxation if they so decide by popular vote. Several localities have already availed themselves of the privilege with excellent results. After narrating the history of the land tax in the different Australasian colonies, and minutely describing and explaining its beneficial effects, the Bucklin report recommends a constitutional amendment allowing the people of Colorado gradually to adopt this method of taxation. Under the proposed amendment the voters of any county would be at liberty every three years to vote upon the question of exempting from local taxation all personal property and landed improvements, thereby shifting local taxes to land values—in other words, to make a local applica-