

Court of Revision on the assessment roll providing for the abolition of taxation on all improvements and placing the entire burden of the rates on land valuations, he met with a degree of support which astonished himself. Just whether his resolution would have carried had it been possible to arrange for the necessary revenue from land values in accordance with the charter limits regarding the rate is uncertain. But the sentiments expressed by a number of the aldermen showed that the single-tax idea has gained ground in the Council, and as the matter was finally left it was understood that the subject would be discussed later in the year with a view to making such arrangements next year as would permit of the idea being carried out if the authorities thought the course advisable.

Alderman Morton supported his single-tax resolution by the argument that it was the man who improved his property who built up the city, and it was unfair to tax him on the capital and industry which he put in a residence or business block, while this improvement benefited the entire neighborhood, though the parties in the vicinity holding their lots vacant paid only the same amount of taxes on their land as the man improving his property, and thus advancing the market values of the neighborhood.

Alderman Macmillan supported Alderman Morton, presenting ideas in a forcible manner. He claimed that the land would have no value whatever if it was not for the making of improvements. Yet the city's course in the past had been to tax the very item which was really making the city. As matters stood, men were far more apt to enter the field of speculation than of improvement, as the former line paid better.

Mayor Douglas said that the principle of Alderman Morton was undoubtedly correct in theory, but he feared it could not be carried out this year. Before such a change of policy was entered upon, the Assessment Commissioner should have full notice of the Council's intention, so that the assessment roll could be prepared in accordance with the new system of levying the rates. . . . Other aldermen expressed the view that Alderman Morton's plan was worthy of support, though coupling with the sentiment the opinion that it could not be worked out this year.

Comptroller Baldwin, however, shattered Alderman Morton's scheme in a word by stating that the charter limited the rate which the city might levy to a cent and a third for general purposes. This limit had been reached last year, and with the assessment on land values handed down by the Commissioner this year it would be impossible to raise the necessary amount of revenue from land values, and keep within the charter limit as to the rate.

Alderman McSpadden then moved that the exemptions on improvements this year be 75 per cent, the same rule as followed last year. His resolution was, however, worded so as to include all improvements, and he specifically stated that he intended it should cover church buildings as well as other structures. This brought up the fight on the total exemption of church buildings. . . . Alderman McBride moved for the exemption of church property, but the amendment was voted down, and the question of exemp-

tion on improvements settled by the passage of Alderman McSpadden's resolution.

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Economic Politics in France.

The beginning of a discriminating income tax regime in France was made on the 9th, when the Chamber of Deputies (p. 39) by a vote of 407 to 166 passed a general bill, with a provision postponing its operation until a supplementary bill for Departments and Communes shall have been enacted, which divides tax-payers into seven classes. Workmen and salaried employes would pay the lowest rates, and rich business men and landlords the highest. An additional graduated tax is levied on incomes in excess of \$1,200. In principle the bill aims to discriminate in favor of incomes from work and against incomes from investment. It has yet to be considered in the Senate.

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Cable dispatches describe the commercial, moneyed and property classes, whose interests are voiced by such journals as the Figaro, the Temps and the Journal des Debats in Paris, and defines the bill as a piece of criminal folly, voted by a "cowardly majority solicitous only of re-election next Spring." On the other hand, the socialists and other radicals joyfully hail its passage as the entering wedge for money to realize old-age pensions, and nationalization of railroads and other public utilities. The same dispatches explain that many persons are jumping to the conclusion that the bill is virtually dead because the chairman of the Senate committee to which it will go is irreconcilably opposed to it; but they add that "shrewd political observers understand that the ultimate fate of the bill rests not with the Senate now, but with the people at the elections in the Spring of 1910. If the socialists can then secure an increased majority no one who knows the logic of the French character doubts that the Senate will yield, and that an income tax, barring a revolution, is certain within three years."

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Proportional Voting in South Africa.

The South African constitution, now before the people there for adoption, subject to Imperial approval (p. 252), embodies the principle of proportional representation, with the single transferable vote for all elections, national and State.

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Under this system the voter places the figure 1 opposite the name of the candidate of his first choice on the ballot, the figure 2 opposite his second choice, and so on. In the canvass, the ballots are counted and the "quota" necessary for election ascertained by dividing the total of bal-

lots by the total plus 1 of officers of the same degree to be elected, and adding 1 to the quotient. Thus, in a total vote of 100,000 for Mayor (only one officer of that degree to be elected), the quota would be 1 plus 1 into 100,000 with 1 added to the quotient, equaling 50,001; but in the same total the vote for aldermen (ten of that degree to be elected, say, for one constituency), the quota would be 10 plus 1 into 100,000 with 1 added to the quotient, equaling 9,091. So every candidate receiving 9,091 votes as first choice is forthwith declared elected. All votes which a first choice candidate receives in excess of 9,091 are transferred proportionally to candidates having votes as second, third and so forth choices; and those thereby rising to 9,091, are then declared elected. The votes for candidates who would under any circumstances fall below 9,091, are then transferred in the order of their second choice (or if necessary of their third choice, and so on) to the highest first choice candidates as yet unelected. This process is continued until ten have received 9,091 votes each, which fills all the seats with aldermen having a majority, either as first, second or third choices, and so on, of the votes cast.

NEWS NOTES

—News of landslides in Java, involving a loss of hundreds of lives, has come by steamer to Victoria, B. C.

—Gen. Wm. J. Palmer, founder of Colorado Springs (vol. x, p. 444), died at that place on the 13th, at the age of 82.

—William J. Bryan lectured at Chicago on the 15th on "The Price of a Soul," to an audience of more than 3,000 people.

—A full woman suffrage bill was defeated in the Iowa Senate on the 11th by 37 to 11, and a limited suffrage bill by 36 to 12.

—A bill putting into effect the Oregon plan of choosing United States Senators (p. 82) has been signed by Governor Shallenberg of Nebraska and will become effective in June.

—The Standard Oil trust has appealed to the Supreme Court of the United States from the judgment of ouster entered against it by the Supreme Court of Missouri (p. 155).

—The resolution for amending the Constitution of Ohio so as to provide for the initiative and referendum (vol. xi, pp. 169, 177, 570), was defeated in the Senate last week. The House had passed it.

—Judge Windes of Chicago has decided, following the Supreme Court, that corporations for dealing in real estate cannot exist under the laws of Illinois. If sustained by the Supreme Court, this decision would invalidate some 28 or 30 real estate corporations in Chicago; but Judge Windes ex-

presses the opinion that when the case comes before the Supreme Court, it will revise its previous ruling and reverse his decision.

—John W. Bengough, the Canadian caricaturist and a member of the Toronto City Council, sails on the 29th from Vancouver for a lecturing tour of New Zealand and Australia, accompanied by Mrs. Bengough.

—Organization of the Chicago Association of the Unemployed (p. 244), was completed on the 14th, by the election of Frank Reed as president, Lester Weber as vice-president and Joseph J. Forstall as secretary-treasurer.

—The New York woman suffrage bill (p. 226) was smothered in the judiciary committee of the lower house on the 10th. By a vote of 11 to 2 the committee decided not to report the bill either favorably or unfavorably.

—The Constitutionality of the public utilities commission law of New York (vol. x, p. 313, 324) was sustained on the 11th, by the appellate division of the Supreme Court at New York City. An appeal still lies to the Court of Appeals.

—A Montana law just become effective, prohibits political nominations for judgeships. All judicial nominations must be hereafter made by certificate signed by 5 per cent of the voters and stating the qualifications of the candidate.

—In consequence of a decision of the Supreme Court of Illinois, holding that a clergyman's home is not exempt from taxation as property devoted to religious purposes, the taxing authorities in Chicago are arranging to tax parsonages.

—President Castro of Venezuela (pp. 38, 175) is reported from Paris as having, on the 11th, engaged staterooms for himself and the members of his party on board the Guadeloupe, to sail from Bordeaux for Venezuelan and West Indian ports on the 26th.

—Charles W. Miller has been appointed United States attorney for northern Indiana in place of Joseph S. Kealing, who resigned rather than participate in extraditing publishers from their homes to the national capital for trial of libel (p. 242). Mr. Miller is a corporation lawyer of note in Indiana.

—Two woman suffrage bills were defeated in the lower house of the Minnesota legislature on the 11th. The Johnson bill, proposing a Constitutional amendment, was defeated by 59 to 46, and the Ware bill, providing for a referendum of women at the next general election, was indefinitely postponed by 79 to 27.

—Woman suffrage at the municipal election in Copenhagen, Denmark (vol. xi, p. 84), had its first trial on the 12th, when the women of the city voted in large numbers, and some of them were voted for. The principal issue was over socialism, in a contest with a conservative alliance. Although the interest in this election was national the result has not yet been reported here.

—The Principals' Club of Chicago, comprising nearly all the principals of the Chicago public schools, has forwarded a communication to the Board of Education relative to the vacancy in the Superintendency (p. 254), in which they advise