

AN UP-TO-DATE PORTIA.

Counsel for the Defense. By Leroy Scott. Published by Doubleday, Page & Co., New York. 1912. Price, \$1.20.

A very modern young American woman is the heroine of Mr. Scott's story. Of legal education, detective talent and womanly charm, she acts as her father's attorney in his emergency, putting to rout the forces of business corruption in her home town and conquering her journalist finance's obstinate prejudice against a wife who is also a practising lawyer.

Were the author as skillful in melodrama as he is handy with morals, one could refuse to write him down among the "well-meaning."

ANGELINE LOESCH GRAVES.

BOOKS RECEIVED

—Second Annual Report of the Tax Commission, City of Milwaukee. Frank B. Schutz, Tax Commissioner. 1911.

—Concentration and Control. By Charles R. Van Hise. Published by the Macmillan Co., New York. 1912. Price, \$2.00 net.

—Whispers About Women. By Leonard Merrick. Published by Mitchell Kennerley, New York and London. Price, \$1.20 net.

—Folk Festivals: Their Growth and How to Give Them. By Mary Master Needham. Published by B. W. Huebsch, New York. 1912. Price, \$1.25 net.

—Department of Taxes and Assessments. Report for the year ending September 30, 1911. Commissioners: Lawson Purdy, President; Charles J. McCormack, Charles T. White, Daniel S. McElroy, Edward Kaufman, Judson G. Wall, John J. Halliran. New York City.

PERIODICALS

A Socialistic Magazine.

The Metropolitan Magazine (New York), heretofore owned by the William C. Whitney estate, is reported as having taken up the cudgels for Marxian Socialism, under the editorial management of H. J. Whigham, although it will not be an organ of any Socialist Party.



Twentieth Century Magazine.

George French's exposure of the losing struggles of the muck-raking magazines with the Interests is continued in the May Twentieth Century. "The Damnation of the Magazines" tells the story of "Success," "Hampton's" and "Pearson's." Those who fail to read these articles are missing a well-lighted look behind the scenes of America's life to-day. In this issue also there begins a series of "Adventures" by Nicholas Vachel Lindsay, who as "The Vagabond Preacher of the 'Church of the Open Sky'" makes a

pilgrimage through New Jersey, and to his sorrow and scorn encounters hypocritical organized charity. His description of how two hours of wood-chopping earned him a fake bath, filthy bed and wretched breakfast, should make philanthropists look to the machinery of their charities, and all other people ponder.

A. L. G.



Taxation in China.

For the Quarterly Journal of Economics of May (Cambridge, Mass.), E. T. Williams, who is Secretary of the American Legation at Peking, writes a clear and informing exposition of a very complicated subject, "Taxation in China." Though exact figures are impossible to give, Mr. Williams states, \$400,000,000 is the estimated revenue of Imperial and Provincial governments combined—not a heavy tax on 300,000,000 people if only, as is not the case, a fair proportion were spent in public works. The land tax has for centuries been the chief dependence of the government for revenue and is of two kinds: a tax in money and a tax in grain. "Tho the tax may have been originally intended to be proportionate to the value of the land and tho it does vary with the value of the land taxed, it is not as a fact levied upon land values, since the most valuable of all lands, that in the cities, is not taxed at all." "Taking the whole empire into consideration, we may say that the land tax varies from \$0.004 per acre for the poorest land in Shansi to \$0.99 per acre for the best in Chehkiang, and the grain tax from one gill of rice per acre in certain parts of Fukien to five and a half bushels an acre in some districts of Shansi." Its total amount is variously estimated at from \$66,000,000 to \$240,000,000. Besides this land tax—in addition to the customs duties, "native" and "imperial maritime," which together yield probably not over \$28,000,000—there is also a tax of much more recent origin, one first levied during the Taiping Rebellion, 1852 to 1866, namely, the likin, or tax on merchandise in transit. [See current volume, page 355]. "The amount of the revenue derived from likin is unknown, and the actual collection from the people it is still more impossible to discover. The likin offices are entirely independent of the tax collecting agencies and do not publish any reports. . . . The Provisional National Assembly, in its budget submitted in January, 1911, estimated the total likin revenue at Tls. 44,176,541, or \$28,714,752." Two other forms of taxation, both of high antiquity in China, are the "Salt Gabelle"—the governmental control of the production and distribution of salt, which yields approximately \$25,000,000 revenue—and the "Grain Tribute," a form of the tribute in kind which has survived from primitive times and which amounts to something like \$14,000,000. Mr. Williams closes his valuable paper with a remark confirming the opinion expressed in his opening lines that "one of the greatest needs of China today is a reasonable system of taxation" in place of the "archaic" one now in force, which "tho deep-rooted in antiquity is not likely to continue," and "will probably disappear in the struggle now going on, no matter whether monarchy or republic may triumph, since both are committed to the adoption of modern methods."

A. L. G.