

real estate and personal property accessible to the tax assessor; (2) on their premium income, and (3) on their surplus. He instances the fact that the company with which he is connected (the Prudential, which, having four millions of policy-holders, may be taken as a representative company) paid in 1899 15 per cent. of its taxation under the first, 44 per cent. under the second, and 13 per cent. under the third head. The two latter items are the only ones to which he takes any exception; the former he admits to be just. It will thus be seen that over and above the grievances which insurance companies may have in common with other people, as owners of improved property, they have special and substantial grievances of their own—grievances which, in fact, interfere greatly with the benefits which they are calculated to confer upon the community. Indeed, in some States the taxation methods are so prohibitive and vexatious that the companies (not only life but fire) have been forced to withdraw their business from those States.

The conclusion which we must draw from the facts pointed out in the paper above referred to is that a great modern institution—an institution which probably has done more to counteract the inequalities of wealth which arise from the vicious social conditions of to-day than any other single agency—the institution of life insurance, is seriously hampered and imperilled by a perverted system of taxation which visits the sins of the guilty upon the innocent and, in the name of protection, throttles defenseless people. The insurance interest, of course, are loud in their complaint, because they cannot do as much business as they would if insurance were free of taxes. Very likely insurance men as a whole would say that if only the burden on insurance was taken off the system of taxation would then be a perfect one. And the same with every other interest which is directly hindered. But the single taxpayer sees in instances like these only the individual links in a chain of injustice which must press round the neck of every man who has his living to earn, until the public mind awakens to the fact that taxation is, as above stated, a debt due to the community for the use of some natural, exclusive opportunity for wealth-production, and hence not chargeable to the laborer (by hand or brain) as a laborer. An Irish chieftain in olden times wrote to a rival chieftain in these terms: "Pay me tribute or else—" The prompt reply was: "I owe you none, and if—" If every laborer (by hand or brain) were to reply to the tax-gatherer in these terms, we should hear no more of unjust taxation. Thrift would then go unpunished; the simple-minded fellow that thought he was doing an innocent thing in insuring his life would be left to hug his delusion undisturbed. The tax-gatherer would not fail to find shoulders broad enough to bear the burden, and shoulders, too, that could not shake it off.

The Assassination and its Lessons.

BY THE EDITOR.

All great tragedies are built upon human stupidities. The brutal, treacherous killing of the Chief Magistrate of the nation was stupid by its purposelessness. The poor unbalanced, blood-stained creature who ere this shall reach many of our readers will have paid the penalty of his shameful deed, sees the man he killed shrouded and sanctified in the hearts of his fellow-countrymen, his errors condoned or forgotten, his friends joining hands with his former enemies to guard his dying bed and to rescue his memory from aspersion, and the policies he stood for more firmly entrenched than ever. Before that awful tragedy and the President's heroic end no true man in all the world is his enemy. The tears spring unbidden to the eyes, the emotions tug at the heart, and the words by which we would again weigh the far-reaching results of those policies which mark a departure from the principles of the Fathers of the Republic and away from safe Constitutional precedents remain unuttered. In the presence of the dead who was our chosen a reverent silence only is befitting. The assassin has

closed our mouths, he has stricken us with silence, he has sanctified the dead. Oh, the brutal stupidity of it!

All this presupposes that the murderer was sane, and not the victim of a fearful impulse that worked upon a shattered reason. It presupposes a hideous, deliberate, premeditated purpose, which, if he cares to, the murderer may perhaps explain according to some cherished theory of his own. But if it be true that in a country where the ballot is the instrument for social reformation there are bodies of men who teach that the only remedy is the removal of rulers by assassination, let them be made aware, once and for all, that hateful as the policies of such rulers may be, as long as men retain the ballot, we shall prefer such policies to assassination—ay, that as against the tyranny of assassination we cheerfully accept the tyrannies of government where such tyrannies are decreed by a majority of the people acting through their chosen representatives. For this reason, single taxers and all true reformers are more deeply grieved than any other class of men can be at this awful tragedy. For they have more reasons for sorrow. They alone see how stupid it is, and they alone appreciate at their true significance *all* the consequences.

Yet there are other lessons to be drawn from it, too. For three years the air has been full of the clatter of arms, talk of wars and the rumors of wars, the glorification of physical prowess, expressed contempt of the "little peoples," and belligerent boasting. The Rev. Herbert Bigelow in his speech at the George Memorial Meeting at Ulmer Park was right. To make secure the life of our president there must be a greater reverence for the sacredness of human life everywhere. Is the life of men and women and little children of the slums held sacred? Were it so indeed the slums would be swept away in a single year. There is a civilization that may be realized where the assassination of a President because of his high office would be inconceivable save as the act of a madman. And it is doubtful if in such a time in the coming Republic even insanity would take such a direction.

The hearts of the American people are generous, sympathetic, forgiving. Their very errors spring from their goodness of heart, and at such times as these are amusing enough, if one were in a frame of mind to be amused. The newspapers tell of a party of men composed of some estimable but anarchistic citizens of Falmouth, Mass., where ex-Secretary of State Olney has his home, who, hearing that Mr. Olney's coachman had spoken disrespectfully of the murdered President, started with tar and feathers in search of him. And this mob of law breakers halted in front of Mr. Olney's residence. And there, assembled with vengeance in their hearts, these extraordinary people sang—what would the reader suppose?—some savage, strenuous hunting song, or war ballad, or some belligerent popular air? Not at all; they sang the President's favorite hymn, "Nearer, My God to Thee!" A little perception of the absurdity of the thing would have sent them home, heartily ashamed of themselves, but seemingly there was not one there but lacked all saving grace of humor.

But these are but surface manifestations, and are of no particular significance. What is more ominous are the purely anarchistic utterances of men to whom the great public looks for guidance. Pages of the REVIEW could be filled with statements from ministers, public educators, leaders of opinion, and editorial columns of many of our representative newspapers, whose inhumanity, contempt of the laws of the country, and undemocratic, un-American sentiment, are shocking to every right-thinking man. T. DeWitt Talmage regretted that the President's assassin had not been seized and his brains beaten out on the spot. The liberty of the press and freedom of speech have been assailed.

From Bishop Potter one might at least have hoped for better things. But the good Bishop intimates that there is something wrong about our theory of government; that freedom of speech is not a right to be jealously guarded, since we would not permit freedom of speech before our young daughters to those who might show an inclination to violate the proprieties! What utter confusion of thought! Plymouth pulpit, once trod by a man whose mighty voice was lifted for freedom in the dark hours of the nation's history, finds its present incumbent uttering such clotted nonsense as the following:

"In a Republic founded on law we have fostered anarchy and lawlessness. Blessed by freedom of speech and of the press, we have transformed this liberty into unbridled license. In a Republic where everything depends upon reverence and honor to our rulers we chose this man for our President, we laid the heaviest duties upon him, and in the critical moment of perplexity we permitted cartoonists who knew nothing of the principles of statesmanship or diplomacy or of national problems, cartoonists, indeed, whose judgment we would not ask as to the best method of raising cabbages, to belittle, to vilify our leader, and to do all that was in their power to destroy the respect of the weak and of the ignorant as represented by this assassin, who became at last the tool of the sensational press."

Then, too, the measures advocated for the suppression of anarchism are an evidence of the intention of men in high places of power to suppress constitutional agitation for reform. Some of these suggestions, it is impossible not to believe, have a deliberate purpose. It is indicative of the danger that must be faced in the near future from those who reaching out for increased privilege and power would strengthen the hands of government and fetter the lips of protest. And they will find unwitting support from the thoughtless, the lightweighted fibbertigibbets whom such a calamity as that through which we have just passed throws into a panic of terror.

But all public utterances, happily, have not been of the kind of which the preceding quotations are examples. The bravest words are those of the *London Speaker*, which says:

"To restrict liberty is no remedy at all, and if it were, liberty is far more precious than the opportunity of making crowned heads and rulers a little more secure."

Ay, indeed. And though the great majority of our public educators, statesmen, and editors are no longer to be trusted, the heart of the common people yet beats true. The Republic of Otis and Henry is still secure, and the Republic of the future is almost here.

EVICTIONS IN IRELAND.

According to a return just issued the number of evictions in Ireland for the quarter ending June 30, 1901, is placed at seventy-two. Of these fifty-nine were turned out after having been served with ejection notices, while thirteen were evicted under other processes of law at the suit of the landlords.

FOREIGN GOVERNMENT MONOPOLIES.

Tourists in Europe this year have been admonished to remember that matches are a government monopoly in France, and are liable to be taxed at the rate of a franc per match if an attempt to smuggle them in is discovered, writes a Paris correspondent. These government monopolies lead sometimes to the exercise of an almost childish tyranny. In Italy, for instance, where salt is a monopoly, and is consequently at an exorbitant price, it is a punishable offense for the private individual to extract it from the sea water.