

get this much that we questioned nothing, but made ready for dinner.

We little thought that a prehistoric lamp and a gypsy fire could have made such a dinner as the one we enjoyed that night in this far-away little Spanish village. The event made such an impression on us that the two songsters of the party treated the community to one of their choicest selections from "Carmen," which, by the way, sounds to a Spaniard about as much like his music as cockney does like plantation talk to a darky. However, the people showed no resentment, and the host even paid us some hollow compliments on the sweetness of our English song. George tried to explain to him that it was not English, but Spanish, which only confirmed Matias in his original view. He paid us a high compliment that night, no less than waiting on us himself, with a vast sombrero on his head, a cigarette between his teeth, and a species of smock which he wore when dressed for parade. George thinks we earned this by reason of having sung "Carmen." That may be. I am inclined to think that we won his heart by taking an interest in his wine cellar, by sampling some specimens of his Alicante vintage, both red and white, and finally by selecting with knowledge the wine which he too regarded as best.

By the way, let me remark that throughout Spain I cannot remember seeing a single drunken man, not even among the soldiers. And Spain is the country where wine is cheaper than milk—at times not dearer than pure water. Here is stuff for the teetotaler. Perhaps if America were to remove the tax on wine, we might assist the cause of temperance. Whisky might at the same time be rated as a poison, and prohibited altogether, save upon medical advice. For myself, I believe in total abstinence from alcoholic drink. And the best way to fight alcohol is to make light wine abundant and cheap. The world over we find that the cheaper the wine the more temperate the people; for drunkards, commend me to England and the United States, where wine is heavily taxed.

Do you want to know what sort of dinner we got in this savage section of mountainous Spain? Go there and sing to Matias, and he will provide the same for you.

First course: cheese, salt fish, cold ham. These by way of a cocktail.

Second course: Matias brought up from the gypsy fire a casserole, hot from the ashes, filled with a delicious medley, which I recall having enjoyed at Senor Castelar's eventful dinner. I

cannot remember the native name, but there was much onion or garlic, potato, and pieces of meat, and many odds and ends not readily analyzed. Matias told me all about the make of this dish; and Ned vowed that he would give a grand dinner when he got home, just like this one. We had some inkling of what was to be the extent of our meal, for before each of us was a stack of plates, each plate portending a separate course. Thus, after the table was once laid Matias had only to take away, never to bring on plates. Of course we kept the same knife and fork throughout.

The third course was a tortilla, or Spanish omelet, through which were scattered raw beans, which looked rather pretty, but which we judiciously dropped into our pockets when Matias was not looking.

As fourth course came an excellently dressed lettuce salad, which confirmed me in my respect for Matias. Then came a variety of fruit—nuts, raisins, oranges—all grown in the neighborhood; and finally a little cup of black coffee that could not have been produced better at that famous little French place in New Orleans. We had drunk with this Lucullian banquet a wine of Alicante that would have been rated at three dollars a bottle, yet our bill for this luxury came in at the rate of one dollar a day for everything. At night we slept soundly on soft mattresses with clean sheets, and in the morning washed in tin bowls at the chairs out in the general hall. Do you wonder that we love Spain?

A SOUTH AFRICAN SNAP-SHOT AT KIPLING.

A small man, dressed to match his old pipe—and rather fond of cutting jokes at his own expense on both scores—with prominent spectacles and prominent chin, dark mustache, keen dark eyes, keen expression, quick movements, and astonishingly quick rejoinders in talking; the distinctive note of him was keenness altogether, but sympathetic keenness. Somehow one began with an idea that he would be a rather cocksure and self-confident person. He is, of course, quite young; far younger than he looks—it was those long early years of hard unrecognized newspaper work in India that "knocked the youth out of him;" he is ridiculously young to be so famous and to have earned his fame by so much entirely solid work, political, or rather national, as well as literary. Nevertheless, as one enthusiast expressed it, "he puts the least side on of any celebrity I ever met."

He takes his work hard. He is tremendously in earnest about it; anxious to give of his best; often dissatisfied with his best. He is quite comically dissatisfied with success; quite tragically haunted by the fear that this or that piece of work, felt intensely by himself in writing, and applauded even by high and mighty critics, is in reality cheap and shoddy in execution, and it will be cast in damages before the higher court of posterity. When Rudyard Kipling had written the "Recessional," which two hemispheres felt to be one of the very truest and soundest pieces of work done by any writing man in our day and generation, he was so depressed by its shortcomings of his private conception that he threw the rough copy in the waste-paper basket. Thence Mrs. Kipling rescued it. But for Mrs. Kipling we should have had no "Recessional." For his best patriotic poems he has declined to accept any pay.—Cape Times, as quoted in Public Opinion.

THE SEAFARING INSTINCT OF RESCUE.

Even the babies in Gloucester are not without this instinct, although they do not count among their playthings medals from the Humane society. It happened, this last summer, that a couple of children were playing in a spar yard. They had ventured out upon the rolling logs floating on the tide. The older boy slipped. He was six. Down he went, head first, of course. The other one, a child of three, ran over to where he saw his playmate disappear between the logs, lay down at full length, and grabbed him by the hair when he came up. But the logs were coming together, so the baby put one of his chubby legs between the closing of the crush, and began to shriek. Without that spontaneous coolness and ability to rescue, which he probably inherited from generations of seamen, there would have been another procession of mourning hacks in the old town.—Herbert D. Ward, in The Century.

THE DIFFICULTY OF TAXING PERSONAL PROPERTY.

For very many years an opinion has been prevalent that the great bulk of the personal property of the States, especially of the class denominated "securities," including stocks, bonds, notes, mortgages and such like, has escaped taxation. With a very few exceptions the great fortunes in this country are invested in such securities. There is, of course, in the aggregate a somewhat wide distribution of the stocks and bonds of some of our

corporations, but it seems probable that these smaller holdings are in a fairer degree represented in the tax returns. The delinquency appears to be largely located in our great cities. Recent investigations by students of political science and recent tables prepared by state tax officials have disclosed an appalling condition of things. The evil seems to have been progressive until in some of our great centers of population and wealth these forms of personal property seem to have been almost eliminated from the tax list.

In 1870 in the state of New York the personal property assessed amounted to 22 per cent. of the total property assessed. In 1896 the proportion of personal property assessed had fallen to 12.4 per cent. Comptroller Roberts, of that state, declares that, as a rule, this class of property escapes taxation. The taxable value of real estate in the state of New York increased between 1870 and 1895 155 per cent., while the value of taxable personal property, as shown by the assessment, within the same time increased less than six per cent. Mr. Roberts expresses the opinion that the increase in the value of personal property has, in fact, been much more rapid than that of real estate, and that the value of personal property owned in the state is at least equal to if not more than the value of the real estate. He states that from \$2,500,000,000 to \$3,000,000,000 of personal property, taxable by law in New York, escapes taxation every year.

In an article published in the Forum in 1897 in advocacy of a progressive inheritance tax he takes 107 estates, which he says were selected at random in the comptroller's office, and contrasts the amount of appraised personal property found after death with the amount returned for taxation the year before death. He says that of this number of estates 34, ranging in value from \$54,000 to over \$3,000,000, were assessed the year before the decedent's death absolutely nothing. These 107 estates disclosed personalty at death to the aggregate amount of \$215,132,366, and this enormous aggregate had the year before the respective deaths of the owners been assessed at the amount of \$3,819,412, or 1.77 per cent. of the actual value of the property.

In 1874 the board of state assessors of New York reported to the legislature as follows:

From our examinations we are satisfied that less than 15 per cent. of the personal property of the state liable to taxation

finds a place on the rolls of the assessor. * * * The amount of personal property assessed in some of the counties is less than the banking capital, and the same is true of 30 towns and cities, among which are some of the most prosperous in the state.

In 1892 the tax board said:

Laws for the assessment of personal property have failed to do their work, and the failure becomes more complete and more unjust with every successive year.

The tax commission of Massachusetts, which reported to the governor a few months ago, shows that the total valuation of real estate in that state for taxation was, in 1896, \$2,040,200,644, and the total valuation of personal property assessed in the same year was \$582,319,634—about one-fourth.

As to the tax upon securities, or intangible property, as it is called, the commission says:

In each of the cities a few persons of unusual conscientiousness make returns. Such persons are accordingly taxed fully, and, as a rule, much more heavily than their less conscientious neighbors. * * * From the testimony which assessors have given before us there is a grave suspicion that sometimes sworn statements are falsely made and that perjury is added for the sake of evading or reducing taxation.

Concluding the discussion upon this subject, the majority of the commissioners say:

That the great bulk of intangible property taxable by law is not reached is admitted on all hands. It is proved beyond doubt by the sensitive records of the stock and bond market. Securities of all kinds, taxable in Massachusetts but not taxable in New York and in other states, are publicly bought and sold every day at the same prices in the different markets. If taxed according to law in Massachusetts, at a rate of from one to one and one-half per cent. of their selling value, they could not possibly command the price in Massachusetts which they command in other states; nor could they be sold side by side with shares in Massachusetts corporations or with mortgage loans at such prices as to yield about the same interest on the same investment. As a matter of fact, securities of the same solidity and yielding the same income are sold side by side with no material difference in quotations, whether they are taxable or not taxable. Taxable securities are bought and sold every day, not on the basis of being taxed in fact, but only on the basis of some incalculable and disregarded possibility of their being reached by taxation.

A gentleman of prominence, residing in one of the smaller towns of New England, recently told me that there had resided in his town for many years a gentleman who was reputed to be wealthy, whom he supposed to be worth, perhaps, a million dollars, and who was assessed for \$100,000. He died, and when his personal property was scheduled by his executor it was found to amount to about \$6,000,000—if I recall the figures accurately—and when this property went upon the assessment roll of the town the tax rate was reduced one-half. In other words, this gentleman, living in neighborly relations to his fellow citizens and dis-

charging, apparently, with kindness all of the obligations of citizenship, had been every year of his residence in the town defrauding his neighbors by compelling them to contribute to the public expense a share that he should, in honesty and in good conscience, have discharged. He was filching from every hand that was extended to him in neighborly confidence. His aims were of other men's goods.

A newspaper report of addresses by the advocates of the single land tax to some Massachusetts tax assessors contains some extreme but interesting statements. A prominent New York lawyer is reported to have spoken with an amazing frankness as to his personal and professional participation in tax evasion thus:

They maintain a system which is worth a great deal of money to me, and in these hard times every little counts; and when I think how much they save me in taxes I feel grateful to them. I feel grateful to the western farmers because they pay my taxes. It is not necessary for me to tell lies in New York to get rid of this taxation—it needs nothing but a little clever management. I manage it for many of my clients. One of them is a clergyman's widow, who would no more tell a lie than anything in the world, but I have so managed her property as gradually to reduce it, until this year I got her off the list entirely.

The appeal tax court of Maryland, responding to an inquiry from the tax commission of that state in 1881, said:

We utterly fail in reaching private securities of any description. Here and there only have they been returned by some conscientious holders.

The report of the revenue commission of Illinois of 1886 declares that practically the same state of things exists in your state. Indeed, so glaring and outrageous is this withholding of personal property from the tax list and the inequalities between the counties of your state resulting from this practice that I notice the labor commission of Illinois recommends the abandonment of the attempt to collect taxes upon personal property. The statements attributed by the bureau of labor in their report to eminent citizens of Chicago as to tax conditions here are appalling.

Prof. Bemis, in a recent letter in the Independent, speaking of affairs here in Illinois and of some revelations made by your Taxpayers' Defense league, makes a comparison between the commercial agency ratings and the tax list, and gives this instance: A certain banker, rated by Bradstreet's among the millionaires, is assessed at \$1,200, or less than one per cent. of his personal property, while a poor woman, Mrs. McGuire, is assessed on her real estate at 23 per cent. of its value. The question nat-

urally arises: "How long will there be any respect for government or law if these things are allowed to continue?" In conclusion he says:

A great awakening all over the country is needed, and that speedily, in order that the people may appreciate the enormity and injustice of existing methods of state and local taxation, and may be impelled to effect changes that shall make of the state an instrument of righteousness rather than what it is now in this matter of taxation—a conniver at fraud and creator of inequality.

... Mr. Lincoln's startling declaration that this country could not continue to exist half slave and half free may be paraphrased to-day by saying that this country cannot continue to exist half taxed and half free.—Hon. Benjamin Harrison, Ex-President of the United States.

GENERAL GOMEZ TO GENERAL BLANCO.

Your audacity in again offering terms of peace, astonishes me, knowing as you do that Cubans and Spaniards can never again live peaceably in Cuba.

You represent on this continent an old and blood-stained monarchy. We fight for an American principle. You say we belong to the same race, and you invite me to keep back the foreign invader; but in that you are again mistaken.

There are no differences in blood and races. I believe there is only one race, that of humanity; and for me there are but good and wicked nations. Spain has been up to the present a wicked nation.

The United States is endeavoring to fulfill for Cuba a duty of humanity and civilization.—Extracts from Letter.

A little Harlem girl drew a picture of Uncle Sam chasing a Spaniard, and, calling her mother's attention to it, said: "The poor Spaniard oughtn't to have but two legs, but I drew him with six so he could get away, I feel so sorry for him."—The Tammany Times.

Judge Reagan thinks that to hold captured territory is "a debt we owe to humanity"—the same idea of freedom he learned in childhood, that it was "in the interest of humanity" to hold the negro in bondage.—Amarillo (Texas) Weekly News.

"Do you think there will be any men at the seashore this summer?"

"Of course; the kind I met there last summer were the kind who wouldn't ever find out that we are having a war."—Detroit Free Press.

"Some of them new guns will carry 15 miles."

"At wan shot?"—Cincinnati Enquirer.

UNCLE IKE ON IMPERIALISM.

Yes, I like your idee, parson, that the war should be humane; That it is a war for freedom, not a greedy strife for gain; But your salary's in danger if you preach much more of that, For it don't suit Banker Thompson, judgin' from a little chat

Which I overheard last Sunday, when he said to Deacon Duff That he wasn't goin' to pay for much more of such plous stuff; And that preachers should be careful and should ponder what they say, And not injure business int'rests if they want to get their pay.

And he said: "Them lovely islands, most as large as all Japan, Are a very land of promise to the keen-eyed business man; For the soil is so productive, though so little used as yet, If their power was developed they could stand a monstrous debt.

"And the country here is mortgaged just about all it will stand, So to use our idle money we must somehow get more land; And the chance to get franchises there is better now than here, For the people here are cranky and such things are gettin' dear.

"Then, we need a standin' army such as all great nations boast, So whenever labor troubles show themselves, like Banquo's ghost, We may readily subdue them and put down the hostile crew, And protect our vested int'rests, just as all great nations do.

"But our people are such Quakers and so much opposed to war, If we have a larger army, we must show some reason for Our departure from old doctrines and our nation's ancient creed, And the holdin' of them islands is the very thing we need."

Parson, them remarks of Thompson makes old Uncle Ike more set In his views that war for conquest is a scheme of "plutes" to get Our old Uncle Sam committed to the European plan; Then good-by to all republics and the liberties of man. —George McA. Miller, in The Democratic Magazine.

There are, apparently, a limited number of people in the country who are for the war all the time, and glad we undertook it, and ready to face all the inconvenience, danger, responsibility and expense that may result from it. There are also a limited number of people who are opposed to the war all the time, and convinced that it is a lamentable enterprise. But the mind of the average citizen seems to work back and forth between these extremes. Now he is glad; again he is sorry; now he is reconciled; again he is filled with forebodings, and inclined to anathematize all jingoes, and fire-eaters, and shouters for the annexa-

tion of the Spanish islands, and to hark back to the Farewell Address and our old policy of staying at home. Which way the average American's mind will finally lean is the most important political question of the hour. He would like to know himself, for uncertainty tires him. He is sure all the time that he will support his government, but he doesn't know in what course he will support it. His government is embarrassed, too; for, looking far ahead, it cannot plan its course except in so far as it can forecast his probable wishes. So the average citizen and the government both watch events, take one step at a time, and wait on Providence.—Life.

Jimmy—Didn't you hear the Sunday school teacher say your conscience is what tells you when you do wrong?

Tommy—It's a good thing it don't tell your mother.—Puck.

"It is all wrong," said the Cornfed Philosopher, "to say that a woman can make a fool of a man. She merely develops him."—Indianapolis Journal.

Many of us have the idea that we are not practicing true economy unless we are depriving ourselves of some real necessity of life.—West Union Gazette.

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