

taken for granted that the ability of the people to bear the federal burden was to be measured in each state by the amount and quality of the lands that had been reduced to a state of productive cultivation, increased by the value of the improvements made. This had in it many of the elements of fairness and equity. But in leaving the collection of the tax to the legislatures of the states respectively, the system contained a provision which in part caused the necessity for a new constitution. The want of power in congress to collect taxes was one of the chief reasons which led to the adoption of the "more perfect union" alluded to in the preamble of our present constitution.

III.

In our present constitution the first clause of the section conferring powers on the general government is that "congress has power to lay and collect taxes"—not only to lay taxes, but also to collect them. But preceding this clause and in the very opening section of the constitution, the character of the taxes to be laid and collected was indicated.

The preamble is merely a resolution that we do form a new government. Given a government, the question is, Where is the law-making power? The constitution promptly answers: The law-making power "shall be vested in a congress of the United States, which shall consist of a senate and house of representatives." But given a government with laws to be executed, how will you raise the money to pay for their execution? Again the constitution promptly answers: "Representatives and direct taxes shall be apportioned among the several states which may be included within this Union, according to their respective numbers," etc. Then come provisions for the census.

Now, this does not mean that if you conclude to lay and collect an occasional direct tax, you can do so only according to numbers. It means that the main system of taxation shall be a system of direct taxes, requiring the several states to contribute in proportion to the representation. This tax was to be laid by the congress and be collected by the congress, under a system operating uniformly throughout and upon all the states.

Taking the constitution itself, and without going outside its text, any candid mind must admit that the naming of direct taxes in the very beginning of the instrument, in such manner as to answer in its proper place the logically arising question, If you have a government how will you support it? was intended to indicate the main method of raising federal revenues. Especially is this so since the only other allusion to taxes is in a section which treats of some 18 or 20 other subjects, and is clearly intended only to grant powers. Surely the power there conferred of laying and "collecting duties, imposts and excises" could not in these circumstances have been intended to be the main source of revenue. The framers of the constitution clearly intended the people to understand that the great body and bulk of our tax burdens were to be borne in a way that would create a proportion between the tax paid and the representation enjoyed, and this under a fixed system unaffected by the vagaries of trade.

IV.

Under the old system of the Articles of Confederation, a scheme of direct taxes had been provided. But that was not the evil intended to be corrected by the new constitution. It was not an evil at all. The evil was the weakness of the old Articles in failing to confer appropriate power for the collection of direct taxes.

THE WEALTH OF THE COUNTRY.

An authority in the brush-heap school of political economy asserts that no economic knowledge can be attained by approaching social problems in a metaphysical way—meaning by "metaphysical way," the way of reasoning from first principles. The true method, according to the philosopher of confusion, is the statistical. He would call that reasoning from facts.

But the trouble is that statistics are not facts. Very often they are not even sense. Take for example the statistical method of computing the wealth of a country, one of the most important computations in the whole range of statistical investigation, and essentially one of the simplest. What is the wealth of a coun-

try? Is it the aggregate of individual wealth? Obviously that depends upon what individual wealth consists of. But the statisticians pay no attention to this difference.

If individual wealth consisted only of useful things, which had been brought into existence by man, then the aggregate of individual wealth would of course constitute the wealth of the country. But suppose slaves are part of individual wealth. Then the man who owns \$1,000 worth of slaves more than he owned last year is \$1,000 wealthier. But the country would not be any wealthier on that account. The slaves as well as their owner are part of the country, and their master's gain simply registers their loss.

Or, suppose that a legislature vests in some favored citizen the exclusive right to sell beer in a certain locality. That citizen then has a privilege which he can trade for money, for \$1,000, let us say, and be accounted that much richer than before. But the country would be no richer. What he gains by his special privilege others must lose; and when both he and they are considered, as must be done in estimating the wealth of the country, there is no general gain, his profit being offset by their loss.

Once more, suppose that a piece of bare land increases in value \$1,000. Then the owner is \$1,000 richer than before. But the country would be no richer on that account. It is the same land. Nothing has been done to it to make it any more useful. Its increase in value is due to nothing that its owner has done, or that anyone else has done for him. This increase is merely a capitalization of the higher ground rent which he is now able to exact from others. It is an increase of value from greater scarcity, greater scarcity of that kind of land, and not from greater plenty. What the beneficiary gains, others must lose. Therefore, though he is richer, the country is no richer.

Yet just such items as these enter into the regular statistical accounts of general wealth. Whatever is accounted wealth to its owner is treated as part of the general wealth, even though it may be the value of a street railway franchise, of a steam railway franchise, of a mining privilege, of

ordinary land values, or of any other mere legal power of the owner to exact tribute from others. If we still had slaves they too would be accounted part of the public wealth by these scientific economists of the brush-heap pattern.

It may be that metaphysics is not the best way of approach to the investigation of social problems, but it is more than certain that no better way is proposed by statisticians whose perceptions are so dull that they can't distinguish between things that add to the well-being of the country as a whole, and things that add only to the well-being of some of the inhabitants at the expense of others. A primary course in common sense metaphysics would do such philosophers no harm even if it did them no good.

NEWS

Charges of mismanagement in connection with the war, especially regarding food supplies and medical attention, have accumulated since the time of the battle of San Juan, but until Thursday, September 8th, all reports from Washington were to the effect that they were unfounded and would be disregarded. On the 8th, however, the Associated Press sent out word from Washington that Secretary Alger and Adjutant General Corbin had joined in a request to the president for a searching investigation. According to this report the president had the matter under advisement, not yet having determined whether to grant the request; but special reports of the same date announced that he had decided to appoint an investigating commission. This was confirmed on the 9th, when the president appointed nine commissioners. They were Lieut. Gen. Schofield, former commanding general of the army; ex-Senator John B. Gordon, of Georgia, formerly of the Confederate service; Greenville M. Dodge, of New York, a corps commander in the Federal service during the civil war; D. C. Gilman, president of Johns Hopkins University, of Baltimore; ex-Senator Charles F. Manderson, of Nebraska, a division commander in the Federal service during the civil war; ex-Secretary of War Robert T. Lincoln; ex-Secretary of War Daniel S. Lamont; Dr. W. W. Keene, a leading physician of Philadelphia; and Col. James A.

Sexton, Commander-in-Chief of the G. A. R.

The specific object of the investigating commission named above, as stated by the president in his notifications of appointment, is "to examine into the conduct of the commissary, quartermaster and medical bureaus of the war department during the war, and into the extent, causes and treatment of sickness in the field and in the camps." Gen. Gordon promptly declined to serve. So did Gen. Schofield, Mr. Lincoln and Mr. Lamont, as is currently though not authoritatively reported. Gen. Manderson also declined. Col. Sexton accepted. Among the persons subsequently invited by the president to serve in the place of those declining are Charles Denby, of Indiana, formerly American minister to China, and Eben P. Howell, editor of the Atlanta Constitution.

Evidence of the army mismanagement multiplies. In the six days ending the 14th the number of soldiers who have died is 121. Of these, 68 died of typhoid fever. In 15 cases the cause of death was malaria, in 5 it was dysentery, and in 3 yellow fever; while in 22 cases no cause of death was assigned. Of the total number of deaths, 97 occurred in the United States, 17 on board transports and hospital ships, 8 in Puerto Rico and 9 in Cuba. The total sick at Santiago on the 14th was 911.

Chief Surgeon Charles R. Greenleaf has reported as to the health of troops in the Puerto Rican campaign, explaining how large losses of life were avoided, and attributing the good showing in that campaign "to a carefully followed plan, the execution of which was made possible by the strict discipline and personal attention of Gen. Miles," who, as Dr. Greenleaf says, "saw to it that the sanitary regulations were kept and the orders of the surgeons obeyed." But the good health of the troops in Puerto Rico does not seem to have been maintained. Gen. Brooke reported on the 13th from Ponce, that the sick numbered 1,886, about 18 per cent.; and that of these cases 177 were typhoid fever and 447 malaria. All the troops at Ponce have been removed to camps outside.

Regarding the causes of the unsanitary conditions at Chickamauga, a

report was filed by the board appointed to make inquiry, consisting of Gens. Charles F. Roe, J. P. Sanger, and Charles P. Mattocks, but it has been suppressed. From a copy surreptitiously procured it appears that the board reported that the water used was not safe without boiling and that unboiled water had been generally used up to August 1st, for lack of boiling utensils; that there were insufficient facilities for bathing; that tents were over-crowded, the supply being deficient; that the rapid increase of typhoid fever was due mainly to the unsanitary condition of the camps; that much sickness would have been avoided if the tents had been floored, but that lumber was lacking for this purpose; that while the prevalence of typhoid was attributable in some degree to the inexperience of the men and of officers in immediate command, yet there had "also been neglect on the part of the officers largely responsible for the administration of Camp Thomas prior to August 1;" and that but for the reduction of regimental hospitals to mere dispensaries in order to provide for division hospitals the sick would have been more effectively cared for.

Camp Wikoff, at Montauk Point, of which Dr. Senn said some two weeks ago that it would be a typhoid fever pesthole within a month, is being rapidly vacated. One of the infantry volunteer regiments, the 9th Massachusetts, was a mere remnant when it left; company M, which had originally been 77 strong, marched away from the Camp Wikoff with only seven men and no officers.

The first step toward the formal evacuation of Puerto Rico was taken on the 10th, when the American and the Spanish commissions met together in the council chamber of the palace at San Juan. The American commission consists, it will be remembered, of Admiral Schley and Gens. Brooke and Gordon. A similar joint meeting for the evacuation of Cuba was held at Havana on the 11th. The American commission, consisting of Admiral Sampson and Gens. Wade and Butler, had arrived the day before and was received with official ceremony by Gen. Blanco.

The governing council of the provisional government of the republic of Cuba has issued a manifesto to the