

the long years that he is awaiting this advance, permits his block of ground to become a camping-ground for the refuse population of the city. The municipal authorities have no mercy on the stranger, but tax and assess him right and left, for grading, paving, sidewalks, gas, water, and sprinkling. His property increases in value, but not in proportion to its expenses; and when his desperation is such that he fain would sell

it for what it has cost him, the city licks up the finest portion of his estate for a park or a pleasure-drive, and assesses him anew for the benefits he is supposed to have derived from this public improvement. They even tell the story of a man whose lot was entirely obliterated by a new street, and whose benefits therefrom were computed to exceed his damages; but this is probably an error.

Frank D. Y. Carpenter.

MUNICIPAL EXTRAVAGANCE.

WITH the growth of a community come the inevitable burdens arising from the care and management of great and ever-increasing trusts. Each generation inherits from its predecessor heavy legacies of responsibility, for which it is required to make proper account. This is especially true of great municipalities, with the complicated needs and enlargements of an advancing civilization. Water-works, the care of the streets, police and fire departments, public schools and libraries, bridges, highways, hospitals, parks, and sewerage, all demand vast outlays of capital and labor. As in regulating the affairs of a great nation the only sensible course is to apply the test of business principles, so in considering any scheme for local advancement or improvement it is necessary to be equally strict, in order to avoid extravagant outlay. The merchant who seeks to forestall the market by forcing production may find, when it is too late, that he is overloaded.

The subject of local taxation in Great Britain and Ireland has recently been discussed in a series of able essays by members of the Cobden Club, and the result of these inquiries shows a lack of order and system in the management of local affairs in those countries,

and the need of greater economy in expenditure. "One of the most serious points," says one of the writers, "in connection with one question of local taxation is the enormous indebtedness of local authorities, and the alarming rate at which this has been increasing in recent years. The burden has already become very onerous in many places, and the danger is that, unless something is done to restrain the borrowing zeal exhibited in many localities, posterity will be mercilessly burdened, and the prosperity of many towns will certainly suffer." The necessity of restricting the propensity on the part of municipalities to borrow of the government or in open market is further enforced by showing the rapidity with which apparently the most useful appliances are superseded by those more adapted to modern uses, thereby making the former cumbersome and expensive. Thus, in Scotland, large sums of money were laid out by government in the construction of military roads, which from the first were seldom used, and are even less so now, since the introduction of railways. Yet they are still maintained at the expense of the rate-payers. The same criticism has been made in the case of the Thames tunnel, that "gigantic piece

of folly," the cost of which was so heavy. While it may be necessary, at certain stages of growth, for a municipality to borrow sums of money for public improvements, it is obvious that both in the object and the amount of the appropriations it should be governed by the strictest rule of economy. In the United States the evidences of present security, owing to the retrenching and diminishing policy which the prosperous state of the national finances makes it possible to pursue, ought to afford us great encouragement. The disasters attending the currency, as the results of the war, have left the government burdened with a large but at the same time steadily receding public indebtedness, with no uncertainty as to the time of payment or the means of redemption.

But while the national debt is thus well provided for (to the amount of nearly \$100,000,000 in the last sixteen years), the condition of our local finances does not afford quite as much satisfaction. Excessive economy is not one of the dangerous tendencies with which local governments in this country or in England have lately been threatened. The difficulty sometimes is to avoid the other extreme; to restrain that spirit of indifference which does not concern itself with public expenditure so long as the present generation is provided for, at the expense of the future. Until a recent date, — so recent, in fact, that it is quite within the memory of persons now living, — New England towns were free from debt. It is just sixty years ago since the largest of them, on the formation of a city government, assumed a liability of only \$100,000. In 1881 the funded debt of the city of Boston was nearly \$41,000,000. It is true that a large part of the increase in local indebtedness, for which no one can be held directly responsible, was the bitter fruit of a civil war. But deducting the amount of this item and all other nec-

essary charges, a heavy balance still remains. One who is familiar with the origin, growth, and development of a New England town, and reflects on the prosperity which sustained its progress for nearly two centuries, may well be startled at the enormous increase of the financial burden within so recent a period. The old rule would not allow any obligation to be incurred, unless it could be provided for by immediate payment. The principle that children must not be made liable for the debts of their fathers was adhered to. If a highway was to be laid out or altered, or a town or school-house erected, the rates were increased and the charges properly distributed. Each able-bodied person was obliged to share the expense. Those who were too poor to meet the demand in the shape of money or materials were required to "work it out." The shifts to which a particular locality was often compelled to resort, in order to make up its share of the public tax, show to what extremities it was driven for want of cash. Thus, in 1687, the town of Hingham, Mass., was permitted to send in its quota in the form of milk pails. "Country pay," including live-stock, grain, and other produce, was equally available in such emergencies.

In spite of the destitution caused by the issue of province bills, the disasters attending the expeditions against Canada, and the protracted war against the French and Indians, which caused the prices of everything to rise enormously, property was so much more evenly distributed in those days than it now is that no one class in the community seemed to bear much more than its fair share of local burdens. Each voter felt a certain pecuniary interest in the appropriations. The law, accordingly, required the assessors to levy upon the polls, as nearly as possible, one sixth part of the amount needed. There could be no injustice in the method of apportioning the assessment by means of a

capitation or poll tax, where each one was as good as his neighbor so far as worldly goods were concerned; almost everybody having a "settling lot," an equal right in lands held in common, and a seat at "meeting." Even later on, when civilization had advanced and great improvements were in progress, there was no inequality imposed by this mode of raising one sixth part of the entire assessment.

But when cities and towns began to spring up, with the vast increase of profits in large business adventures, and with wealth accumulated in the hands of a few, it was found necessary to fix a limit; and the poll tax, which in Massachusetts from 1812 to 1822 had varied from fourteen to twenty-seven cents, with provisos that it should not exceed a certain portion of the whole tax, was placed at \$1.50, and finally, in 1862, at the present rate of \$2.00. Then came the war period, when the debt of Massachusetts rose from \$7,600,000 in 1861 to \$21,673,695.58 in 1864, and \$28,477,804 in 1873, and the debts of the several cities and towns at the latter date to \$67,277,188; amounting in the aggregate to 4.58 per cent. of the entire valuation of the commonwealth.

"Undue facilities for borrowing," says the writer of a recent article on the subject in the *Edinburgh Review*, "have encouraged extravagance, while the power to lighten the burden attendant upon indebtedness by throwing a great part of the responsibility upon posterity has engendered something very like recklessness, and is calculated to have a most prejudicial effect upon the future interests of the country, unless timely care is taken to keep it within reasonable bounds." To show how experimental some of our improvements are, and the danger of running any great risks on that account, the same writer adds, "Our knowledge of sanitary science is as yet far from perfect; many of the undertakings for which millions have

been spent are really in the nature of experiments; and as it is impossible to foresee what changes future discoveries will bring about, there is grave reason to fear that many things we now do will even within a near future be declared inefficient or deleterious, and those who come after us will have a double burden to bear, — the responsibility of the debts now being incurred, and the necessity of obtaining fresh capital to meet the wants of their own time." Substantially, the same views were expressed by Sir Stafford Northcote, in a debate on the Public Loans Bill in 1878. It is for the interest of the present generation to look forward more than they do, and see what burdens they are imposing upon those who follow after by their public expenditure.

The temptation is strong, when it costs us but little, to spend large sums of money, leaving others to be accountable for the final settlement. It is undoubtedly true that where public works are of a permanent character, posterity ought to bear a certain proportion of the charges, and it would be unfair to ask the present generation to sustain the whole burden. The introduction of a complete system of water-works, for instance, affording a plentiful supply for all purposes, is destined to become a steady benefit to those who come after us. It is only fair, therefore, that they should contribute a portion of the expense of building the reservoir and laying the pipes. The development of a valuable industry, even, like a rich coal mine, is perhaps a fair subject for contribution. Still, it is necessary to proceed cautiously, so as not to overcharge posterity, or make them responsible for extravagant schemes. Sanitary improvements, as was before suggested, are destined to become an important item of expenditure in the future. Millions must undoubtedly be spent in fruitless attempts to cleanse our large cities. As sanitary science progresses, the old ma-

chinery will be thrown aside as useless, and new methods adopted, involving additional outlays before the former indebtedness is canceled. "Much of the money," it was recently said, "had been wasted; millions had been spent in pouring the filth of towns into the rivers: millions had now to be spent in getting it out again."

The rapid growth of thriving towns and manufacturing centres affords a plausible excuse for borrowing money whenever it is needed. With the increase in current expenditures comes a constant demand for new objects of a permanent value. The latter are generally provided for by funding the debt and issuing bonds. But it is a mistake to suppose that the taxpayer is thus relieved of all liability for the final redemption of these securities. Payment is provided for in some cases by sinking funds; and the taxpayer is rated a certain sum each year above the current appropriation, to meet the amount of the loan when it comes due, and the annual interest. It is true that the regular rate is only slightly increased, in most cases, by such an addition, but the difference, we may be sure, is always noticed. In a review of a Report on Local Taxation in England (1874), the writer remarks that "rates reach everybody, and every one is interested in their diminution. They fall heaviest on the deserving poor who are struggling to keep above pauperism. They press with great severity upon workingmen who own and occupy their own lands and houses." That tax is the best tax which is the least in amount. It is not for the protection of the rich, but of the middle and less favored or manual labor classes, that public expenditure should be carefully guarded. It is for the interest of that class who outnumber the rest of the community three to one to keep down expenses. Municipal extravagance imposes not only a common burden, but one which falls

most heavily by far upon the poorer classes. It is by no means to be inferred from what has just been stated that any man has the right to assume, when he moves into a neighborhood, that the conditions which he finds on entering will remain constant. The population of a town or of a parish must of course be fluctuating, both in quantity and quality, and consequently the rates must vary from year to year. But it is undoubtedly true, on the other hand, that any short-sighted extravagance is sure to unsettle that "confidence of the people which is the very breath of life to local institutions." Neither the rich capitalist nor the small tradesman will care to reside in a community which is steadily increasing the amount of its mortgage upon his property. If the public demand is not easily satisfied, increased rent and fewer comforts are the sure results for those who can ill afford them.

While there are some persons who insist upon the most rigid rule of economy in local expenditure, others do not see the slightest objection to incurring a debt. They find in such incumbrance nothing but the assured signs of growth and prosperity. In a debate which arose on the subject in the House of Commons, recently, Mr. Chamberlain advocated this doctrine. "He expressed the opinion that indebtedness was a matter of congratulation rather than fear, because it was not a debt in the ordinary sense of the word, but an investment for the benefit of the whole community, bearing often very remunerative interest." If this is the "matured opinion" of a man occupying a prominent position in the English cabinet, there is good reason to suppose that it is shared by others. The most fallacious doctrines spread a long distance. In support of his position, Mr. Chamberlain mentioned the case of his "own borough" (Birmingham), which "had," he thought, "in 1875, a local debt of some-

thing like £600,000." (It amounted to £5,000,000 in 1877.) "But if any one," he says, "would take the trouble to inquire into the assets, it would be found that they represented more than that amount, and that the interest on the total debt was more than met by the receipts from the profitable undertakings in which Birmingham had put the money, namely, water, gas, and tolls." He then attempts to give the reasons why this indebtedness should not be paid off at all. It would indeed be gratifying if we could borrow money on this condition. But, unfortunately, the time may come when, so far from wishing to pay off what is due, we may be obliged to incur a further debt. The growth of civilization, as was before remarked, and the improvements in the arts and sciences constantly afford new discoveries. So rapid is this progress, sometimes, that ten or twenty years will suffice for a complete revolution. But what chance is there of obtaining a loan upon such security as we should have to offer? We should either have to forego the advantages, or borrow money for their introduction at ruinous rates.

At frequent intervals in the progress of every civilized community, and in many cases out of all proportion to its gain in population, there has sprung up a great variety of public and private institutions, designed to elevate the standard of morals and education and to relieve the wants and sufferings of mankind. Enormous sums of money are required every year, both from public and private sources, to keep in working order such of them as are not self-supporting. The enumeration of all the organizations of this class belonging to a large city, with a statement of the sums contributed to each, would be no easy task to undertake; and the results obtained, unless they were from official sources, would necessarily be but approximately correct. Some of the most

important items of appropriation by local governments, however,—for instance, those relating to public schools, asylums, and hospitals,—are readily accessible from public documents. In many cases it will be found that fully one third of the public tax is assessed for these objects. Down to the year 1845, the ratio of expenditure for schools and support of the poor in Boston to the tax assessed, during the period of the city charter, was "38.98, or five and one half per cent. more than one third of the taxes." In the year 1880–81, out of a gross tax for the same city of \$9,907,469.85 (of which the polls were assessed \$187,640), the amount expended on schools alone was \$1,775,037.15. There is no reason to suppose that this large amount was not judiciously appropriated or economically handled. It is simply referred to in order to show how much is done to keep up the standard of certain institutions, the care and management of which are paid for by the rate-payers, while the benefits accrue to the whole community. Without attempting to criticise the successful working of a system which has always formed a distinctive feature of local institutions in this country, from the earliest times, the suggestion is made that perhaps some modifications may be necessary at the present day, in order to adjust the responsibility for its care and management to the enormous growth in population.

In discussing our public-school system and the free use of money expended for the education of the masses, a Scotch writer has lately ventured to express a qualified dissent. He says, "The establishment of what is termed 'free education' has advocates in Scotland. One or two of my correspondents support free education up to a certain standard. Primary education they would provide, at the expense of the rate-payers or the state, as in America, for all children, charging fees from the middle and advanced classes. I do not

at present advocate such a change in our educational machinery. . . . I am not inclined to think that that system, though we had it to-morrow, would prove of unmixed benefit. . . . The state and the rate-payers have already enough — many think more than enough — to contribute to education." Without adopting the conclusion, it may be well to borrow some of the caution which is here displayed. In view of the magnificent structures which are sometimes provided for the accommodation of pupils in the public schools, and the frequent supply of books and other appliances, perhaps a little more economy is needed in the care and management of these institutions; some modification which, while it would not interfere with the proper working of the present system, might form a wholesome check to promising schemes for "æsthetic development," by giving more attention to the practical side of the question.

The rapid growth of a city, however flourishing, involves some drawbacks. Increase in population does not always mean a proportionate gain in wealth. The tide of immigration brings an abundant supply of those who are prepared to receive rather than to give. Such acquisitions, instead of helping on the material prosperity of a community, have to be provided for at the public charge. Much the same difficulties are experienced to-day, only on a different scale, as in earlier stages of development. While the accessions to the floating classes have added largely to the burden, the need of economy is still more pressing.

Without confounding poverty with crime, or discouraging in the least a beneficent spirit of liberality, which seeks to relieve the sufferings of those who are helplessly enfeebled by bodily or mental ailments, no public institution should favor pauperism. In referring to the labors of the commission (of which he was a member) for the treat-

ment of the poor of Boston, appointed in 1876, Mr. George S. Hale observes, "They were appointed to consider and report upon the treatment of the poor, and to ascertain what changes, if any, were desirable in reference to their relief, maintenance, and employment. This commission submitted a report in 1878, containing statements and information in regard to the manner and cost of poor relief. They pointed out what seemed to them to be the defects in the existing system, — the want of information on important points and the large expenditure incurred, — and recommended various changes."

The substance of these recommendations may be embodied in the text taken from the words of the Apostle to the Thessalonians: "If any will not work, neither shall he eat." Making due allowance for those who are incapacitated for work, through age or bodily infirmity, the requirement of manual labor as compensation for the relief afforded ought to be a *sine qua non* in every case.

Of all accessions to modern civilization, none are more difficult to manage, especially in a country where a "receipted poll-tax bill" commands so much respect, than what are called the "floating classes." It is from the ranks of this uncertain but ever-increasing army that the hosts of tramps, paupers, "repeaters," and vagrants are chiefly recruited. As in the case of public improvements, so in the administration of charity, reckless expenditure should be avoided, lest there be thrown upon posterity a heavy burden, more to be dreaded than all other forms of local indebtedness, in the shape of inherited pauperism. The utmost caution should be exercised, not only to discourage unworthy applications and relieve deserving poverty, but also to keep alive that spirit of self-dependence which seeks to provide for its own wants.

"Admitting that a certain amount of

money over current revenue is annually needed for the expenses of a municipality, it would seem that but one of three courses was open to its authorities: to leave undone a necessary work, to raise the money by taxation, or to incur a debt. If the affairs of the municipality are well and prudently managed, no more money will be appropriated than is needed. To refuse to build sewers, to clean streets, equip a fire department, or do any other necessary work, because the tax rate would be raised beyond a limit fixed in advance, would be very poor economy. It would be worse economy to run in debt for current expenses. And the third course, to raise what money is needed by the just demand of the time, would seem to be the only option of a community that intended to do its legitimate work, and preserve unimpaired its financial credit."¹ But while it may be necessary very often to borrow money for public improvements, some form of assessment should be adopted which will make every taxpayer feel a direct interest in the amount of the appropriation. The statistics show that in 1873 one half of the polls in Massachusetts were assessed in cities. In the city of Boston, in 1874, out of a total of 84,684, there were 66,415, or more than seventy-eight per cent., paying on polls only. This startling disproportion, which is more or less true of other cities and towns, shows the importance of impressing this class with a sense of direct pecuniary responsibility for their votes.

Under the present system of taxation the average poll-tax payer, if asked for his opinion about so-called public improvements, blinded by the delusion that they will cost him nothing, is only too willing to further suggestions for additions or alterations to any extent. He is ready, of course, to approve of any plan of expenditure which is apparently

provided for by some one else, and does not oblige him to count the cost. The fire-department apparatus, the city hall, school-houses, and the numerous other public buildings cannot be too fine in architecture, provided he does not incur any expense in their construction, or can lay the burden on posterity.

It is true that the voter has no voice in directly furthering an appropriation; but his influence is felt by those who represent him, and there seems to be no good reason why the burden of large expenditures should not be justly apportioned among all classes. In this way a "spirit of community" would be fostered, which would unite the entire body of voters in a common purpose of keeping down expenses by creating the feeling that they belonged to a body "worthy of being served and honored and obeyed." It would tend also to raise the standard of public service to a higher level by creating a more vigilant supervision over the acts of local officers. The temptation to further schemes which, to say the least, are of doubtful issue would not press so hard. When a poor man begins to realize that it is his own mite which is being handled, he will see the need of strict economy. "He will know the reason why for every increase."

The poll-tax has always been a favorite subject of attack by the demagogue. The hardship and injustice even of the liability, however small, are often asserted by the popular candidate. Such avowals, if honestly made, are generally based upon a state of society which never existed in this country. They are entirely foreign to that "identity of interests of all the component parts" which has broken down the old-world barriers between different grades of society. The attempt to draw a line between rich and poor as distinct orders of society "should be stifled at once, as wholly false to our political institutions."

That "order of things is best for the

¹ Report of the Commissioners relating to Taxation (in Massachusetts) for 1875.

mass" which does not attempt any artificial distinctions, or discourage the desire on the part of any class in the community to better its condition."

"The conclusion to which all these figures point," says a recent writer, in summing up the results of municipal extravagance, "are: (1.) The average net earnings or accumulations of all the individuals of a city do not exceed ten dollars per capita annually. (2.) The proper annual tax for defraying the cost of managing all the affairs of a city is eight dollars per capita; and a payment of that amount is assumed as legitimate personal expenses, to be deducted from gross earnings in all computations to determine the average accumulation of the whole community." He adds this startling proposition: "Contemplate the probability of the city government of New York reducing its annual expenses to eight dollars or ten dollars per capita (it was thirty-four dollars per capita in 1876), and then imagine the people of the city coming to a realizing sense that the payment of the debt alone (averaging one hundred and twenty-six dollars for every man, woman, and child of the population) involves a contribution equal to every dollar of their net earnings for twelve years to come."

While the tendency of towns and cities to incur debts and swell their liability for local improvements has been alluded to as most alarming, many of the latter have acquired another growth, equally constant in its development, and consequent upon the increased rate of taxation. Perhaps the word "growth" is misapplied. At all events, to avoid being misunderstood, it should be said that, properly speaking, the growth is in the wrong direction. The burden which is here referred to arises from the loss, sustained by some municipalities, of many large owners of personal property, who, to avoid what they deem an excessive rate of taxation, are induced every year to find a residence in the country.

Without attempting to discuss the merits of this controversy, it can hardly be said that every cause for grievance is attributable to a spirit of illiberality. Many complainants are doubtless honestly influenced to take this course by a proper sense of injustice.

As a matter of fact the danger exists, and will exist so long as those who govern the rates of taxation, constituting such a large majority of the legal voters, are not restrained by direct pecuniary responsibility from carrying the amount of the yearly appropriations beyond a fixed amount *pro rata*. Spasms of economy will intervene from time to time, very often causing more harm than good, as in the now famous case of the Tewksbury almshouse, but no positive and continuous effort will be made to reduce expenses.

If the subject of local taxation in New England be examined historically, it will be seen that the principle which adjusted the burden for nearly two centuries has been lost sight of or abandoned at the present time. Instead of for a proportionate part of the entire tax, varying in amount from year to year, as was formerly the case, the poll-tax payer is now assessed for a fixed amount.

There have been two forms of growth, thus far, to which municipal taxation may apply. One is where the plant is forced to depend upon the nutriment which the soil itself contains. The other and later development is where it is sought to strengthen and build it up by added sustenance. The success of the former method depends quite as much upon the skill in planting as upon the nature of the soil, provided the latter is not wholly barren. "The industry, thrift, and steadily increasing prosperity" of the New England colonies were the natural fruits of the deep-rooted and wide-spreading motives of their founders. Taxes, like religion, must not be shirked. There was no shift-

ing of a portion of the burden on to other shoulders; no embarrassing posterity with a load of public indebtedness. The cost of needed improvements was provided for by the early settlers on the same economical plan as their private affairs were managed. When, in course of time, the struggling colonists were plunged into long and distracting wars, to provide for which they were forced to issue bills of credit, it was always with the condition of speedy payment. They never deliberately borrowed money on the credit of posterity for local improvements.

Every rate-payer is interested in the proper distribution of the burdens of local taxation. When certain individuals of a community are taxed out of proportion to others, it creates a sense of injustice which cannot fail to react on all classes. Where the wealthy taxpayer is obliged to pay more than his share of the assessment, he will contrive some legal means, as above suggested, of avoiding it in the future: if in no other way, by removal to a less exacting neighborhood. If personal property was the subject of taxation where he formerly dwelt, the increase of the burden is all the more severe for those who are obliged to remain. It is estimated that the city of Boston has lost from its assessment roll during the last twelve years over a hundred million dollars. The importance of some change in the law has been frequently emphasized by the tax commissioners. Somebody must bear the strain, unless it is proposed to go into insolvency. The question has been often asked, of late, What is to become of our city churches, where so many of the congregation are out of town a large part of the year? Who will pay the pew-taxes? Equally pertinent is the inquiry, What is to become of the municipalities themselves, with a steady falling-off in the assessment roll, and no reduction in public expenditure? The subject of taxation

in municipalities, as compared with rural districts, is one which presents many perplexities, from the obvious advantages which accrue to the latter by low assessments. The enormous outlays for public improvements in the former case must be provided for by an increase in the rates. Who is responsible for the expenditure, provided it turns out to be unremunerative? Changes in the law of domicile will not apportion the loss. Every poll-tax payer, as well as "every owner of property now exempted," should, as is recommended by an English economist, "feel the burden of local expenditure, and take an active interest in its management. Without some machinery calculated to bring the matter home to men's minds, it is feared that no imaginable system will be free from the greatest evils."

The fear of increasing the amount of the poll-tax might form a wholesome check to reckless expenditures, "by bringing the cost of things more directly before the minds of the people," who suffer the most by any excess. One way to obtain more economy in the administration of municipal affairs is to create as wide a responsibility as possible. The poll-tax payer and every owner of property now exempted will then be more careful about adding to the public burdens. Unless every class of rate-payers in the community, whether they pay on lands, income derived from business, or simply a poll-tax, feel themselves individually bound by "a community of interest" to look after the proper management of local expenditures, no attempt to establish a true basis of economy can meet with much success; because without this feeling the burden seems to fall directly upon the rich alone. Community of interest is necessary in taxation for the protection of both rich and poor. Until all classes, the poor as well as the rich, see the necessity of more economy in local expenditures, and are willing to assume

the burden, the flood of taxation will continue, and eventually will reach the workingman, just as surely as water finds its level.

The Report of the commissioners, already referred to, gives in detail the working of two plans for the furtherance of an apportionment among all classes of taxpayers. Either one of them provides better security against municipal extravagance than the system now in vogue. Instead of being at a fixed rate, the poll-tax would vary, like other taxes; to a much smaller extent, but in the same proportion from year to year. The person who pays a poll-tax only would then have an interest in keeping down expenditure. Let us examine an instance. "The system suggested by the assessors of Marblehead," says the Report, "makes the minimum poll-tax two dollars, and provides that when the amount of a town tax to be assessed exceeds one per cent. of the valuation of the previous year, the poll-tax shall be increased twenty-five per cent., or to two dollars and fifty cents. When the amount to be raised equals or exceeds one and one half per cent. of the valuation of the previous year, the poll-tax shall be increased fifty per cent., or to three dollars; and when the amount to be raised equals or exceeds two per cent. of the valuation of the previous year, the poll-tax shall be doubled, that is, raised to four dollars." No hardship would be involved in a course like this, as the amount of the yearly tax would be entirely within the control of the small property-holders and poll-tax payers, and would rise or fall as they saw fit. The amount of the increase in any case, when apportioned among all classes of the community, including vagrants and paupers, would be very small; and if any otherwise deserving person was in danger of losing the right of suffrage by the extra assessment, he might be

allowed the privilege, as of old, of "working it out." The history of the poll-tax in Massachusetts, if not in other States, discovers no inconsistency or departure from established principles in any arrangement like the one suggested by the commissioners. The constitution of the State provides as follows: "It is further ordered that in all rates and public charges the town shall have respect to levy every man according to his estate, and with consideration of all other his abilities whatsoever [what could be broader than this clause?], and not according to the number of his persons." Why should not every able-bodied man who cannot pay a poll-tax, or the slight increase which might be necessary over and above that assessment, contribute a small portion of his labor, using the word in its broadest and noblest sense, towards reducing the amount of local taxation?

The poll-tax, as we have pointed out, never was a constant quantity in Massachusetts prior to 1862. Fixed by the legislature at a certain amount, it varied from time to time in large proportions. Any objections which might be raised on constitutional grounds apply with equal force, if at all, to the present system. The new plan would operate in such a way as to equalize assessments, and thus prevent low valuations and high rates. We should be rid of a widespread fallacy that a popular government is always the cheapest government. Instead of a yearly payment of two dollars simply, carrying with it the right to vote for those who will do the most for us, every voter would have a feeling of "self-government" in local affairs. Without infringing on popular government, or restraining in the least its healthy growth, a system would be introduced which, while it encouraged a community of interest among all classes, would keep a stricter guard over local indebtedness.

Arthur Blake Ellis.