

# THE LONE STAR RANGER

A ROMANCE OF THE BORDER

BY ZANE GREY

Author of "The Light of Western Stars," "Riders of the Purple Sage," etc.

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MCMXXV

CHAPTER XXIV.—(Continued.)

"That's tough. I'm glad to be able to tell you that up to just lately your mother, sister, uncle—all your folks, I believe—were well. I've kept posted, but haven't heard lately."

Duane averted his face a moment, hesitated until the swelling left his throat, and then said: "It's worth what I went through today to hear that."

"I can imagine how you feel about it. When I was in the war—but let's get down to the business of this meeting."

"He pulled his chair close to Duane's. 'You've had word more than once in the last two years that I wanted to see you?'"

"Three times, I remember," replied Duane.

"Why didn't you hunt me up?"

"I supposed you imagined me one of those fighters who couldn't take a dare and expected me to ride up to your camp and be arrested."

"That was natural, suppose," went on MacNelly. "You didn't know me, otherwise you would have come. I've been a long time getting to you. But the nature of my job, as far as you're concerned, made me cautious. Duane, you're aware of the hard name you bear all over the southwest?"

"Once in a while I'm jarred into realizing," replied Duane.

"It's the hardest, barring Murrell and Cheseldine, on the Texas border. But there's this difference: Murrell in his day was known to deserve his infamous name. Cheseldine in his day also. But I've found hundreds of men in southwest Texas who're your friends, who swear you never committed a crime. The farther south I get the more this becomes."

"Have you ever done anything criminal? Tell me the truth, Duane. It won't make any difference in my plan. And when I say crime I mean what I would call crime, or any reasonable Texas."

"That way my hands are clean, replied Duane.

"You never held up a man, robbed a store for grub, stole a horse when you needed him bad—never anything like that?"

"Somehow I always kept out of that, just when pressed the hardest."

"Duane, I'm damn glad," MacNelly exclaimed, gripping Duane's hand. "Glad for your mother's sake! But, all the same, in spite of this, you are a Texas outlaw, a countable to the state. You're perfectly aware that under existing circumstances, if you fell into the hands of the law, you'd probably hang, at least go to jail for a long term."

"That's what kept me on the dodge all these years," Duane said.

"Certainly," MacNelly removed his cigar. His eyes narrowed and glittered. The muscles along his brown cheeks set hard and tense. He leaned closer to Duane, laid slowly, pressing fingers upon Duane's knee.

"Listen to this," he whispered, hoarsely. "If I place a pardon in your hand—make you a free, honest citizen once more, clear your name of infamy, make your mother, your sister proud of you, will you swear yourself up to a service, any service I demand of you?"

Duane sat stock still, stunned.

"Slowly, more persuasively, with show of earnest agitation, Captain MacNelly reiterated his startling query.

"My God!" burst from Duane.

"What's that?" MacNelly, you can't be in earnest!"

"Never more so in my life. I've a deep game. I'm playing it square. What do you say?"

He rose to his feet. Duane, as if impelled, rose with him. Ranger and outlaw then looked eyes that searched each other's souls. In MacNelly's Duane read truth, strong, fiery purpose, hope, even gladness, and a fugitive mounting assurance of victory.

"A light Duane entered his mind. He spoke, failed of all save a hoarse, incoherent sound, until, forcing back a flood of speech, he found voice.

"Any service? Every service! MacNelly, I give my word," said Duane.

A light gleamed over MacNelly's face, warming out all the grim darkness. He held out his hand. Duane met it with his in a clasp that men unconsciously give in moments of stress.

When they unclasped and Duane stepped back to drop into a chair MacNelly fumbled for another cigar. He had bitten the other into shreds—and lighting it as before, he turned to his visitor, now calm and cool. He had the look of a man who had just won something at considerable cost. His next move was to take a lot of leather from his pocket and extract from it several folded papers.

"Here's your pardon from the governor," he said, quietly. "You'll see, when you look it over, that it's conditional. When you sign this paper I have here the condition will be met."

He smoothed out the paper, handed Duane a pen, ran his forefinger along a dotted line.

Duane's hand was shaky. Years had passed since he had held a pen, it was with difficulty that he achieved his signature. Buckley Duane—how strange the name looked!

"Right here ends the career of Buckley Duane, outlaw and gun fighter," said MacNelly, and, scribbling himself, he took the pen from Duane's fingers and wrote several lines in several places upon the paper. Then with a smile he handed it to Duane.

"That makes you a member of Company 'Texas' of the 10th Cavalry."

"So that's it!" burst out Duane, a light breaking in upon his bewildered vision. "You want me for ranger service?"

"Sure. That's it," replied the captain dryly. "Now to let that pardon service is to be. I've been a busy man since I took this job, and, as you may have heard, I've done a few things. I don't mind telling you that political influence put me in here and that up Austin way there's a good deal of friction in the department of state in regard to whether or not the ranger service is any good—whether it should be discontinued or not. I'm on the party side who's defending the ranger service. I contend that it's made Texas habitable. Well, it's been up to me to produce results. So far I have been successful. My great ambition is to break up the outlaw gangs along the river. I have never ventured in there yet because I've been waiting to get the lieutenant I needed. You, of course, are the man I had in mind. It's my job to start way up the Rio Grande and begin with Cheseldine. He's the strongest, the worst outlaw of the

times. He's more than rustler. It's Cheseldine and his gang who are operating on the banks. They're doing bank robbing. That's my private opinion. It's not been backed up by any evidence. Cheseldine doesn't leave evidence. He's intelligent, cunning. No one seems to have seen him—know what he looks like. I assume, of course, that you are a stranger to the country he dominates. It's 500 miles west of your ground. There's a little town over there called Fairdale. It's the nest of a rustler gang. They rustle and murder at will. Nobody knows who the leader is. I want you to find out. Well, whatever you do decide to do, you'll proceed to act upon it. You will take all the time needed, if it's months. It will be necessary for you to communicate with me, and that will be a difficult matter. For Cheseldine dominates several counties. You must and some way to let me know when I and my rangers are needed. The plan is to break up Cheseldine's gang. It's the toughest job on the border. Arresting him alone isn't to be thought of. He couldn't be brought out. Killing him isn't much better, for his select men, the ones he operates with, are as dangerous to the community as he is. We want to kill or jail this choice selection of the gang. To find them, to get among them somehow, to learn their movements, to lay your trap for us rangers to spring—that, Duane, is your service to me, and God knows it's a great one!"

"You will be secret. You are now a ranger in my service. But no one except the few I choose to tell will know of it until we pull off the job. You will simply be Buckley Duane till it suits our purpose to acquaint Texas with the fact that you're a ranger. You'll see there's no date on that paper. No one will ever know when you entered the service. Perhaps we can make it appear that all or most of your outlawry has really been good service to the state. At that, I'll believe it'll turn out so."

Toward the close of a day in September the string of wagons led on in a community where all men were remarkable for one reason or another he interested. His horse, perhaps, received the first and most engaging attention—horses in that region being apparently more important than men. This particular horse, living in the hills with beauty. At first glance he seemed ugly. But he was a giant, black as coal, rough despite the care manifestly bestowed upon him, long of body, ponderous limbs, huge in every way. A bystander would have called him a grand head. True, if only his head had been seen he would have been a beautiful horse. Like men, horses show what they are in the shape, the size, the line, the character of the head. This one defied the eye. His eyes were dark and his eyes were as soft and dark as a man's. His face was solid black, except in the middle of his forehead, there was a round spot of white.

"Say, mister, mind tellin' me his name?" asked a man in the crowd.

"Bullet," replied the rider.

"That there's for the white mark, ain't it?" whispered the youngster to another. "Say, ain't he a whopper? Bullets, he's a beauty!"

Bullet carried his black silver-ornamented saddle of Mexican make, a lariat and canteen, and a small pack rolled into a tarpaulin.

This rider apparently put all care of appearances upon his horse. His apparel was the best of the best, and his cowboy without vanity, and it was torn and travel-stained. His boots showed evidence of an intimate acquaintance with cactus. Like his horse, this man was a giant in stature, but rangier, not so heavily built as the man who had saved him. Thought of his mother and sister and Uncle Jim, of his home, of old friends came rushing over him the first time in years that he had happiness in the memory. The disgrace he had put upon them would now be removed; and in the light of that, his wasted life of the past, and its probable tragic end in future service as atonement changed their aspects. And as he lay there, with the approach of sleep finally dimming the vividness of his thought, so full of mystery, shadowy faces floated in the blackness around him, haunting him as he had always been haunted.

It was broad daylight when he awakened. MacNelly was calling him to breakfast. Outside sounded voices of men, crackling of fires, snorting and tramping of horses, the barking of dogs. Duane rolled out of his blankets and made good use of the soap and towel and razor and brush near by on a bench—things of rare luxury to an outlaw on the ride. The face he saw in the mirror was as strange as the past he had tried so hard to recall. Then he stepped to the door and went out.

The rangers were eating in a circle round a tarpaulin spread upon the ground.

"Fellows," said MacNelly, "shake hands with Buckley Duane. He's on secret ranger service for me. Service that'll likely make you all bump soon! Mind you, keep mum about it."

The rangers surprised Duane with a roaring greeting, the warmth of which soon divided between themselves and eagerness to meet that violent service of which their captain hinted. They were jolly wild fellows, with just enough gravity in their welcome to show Duane their respect and appreciation, while not forgetting his knowledge of their own. When he had seated himself in that circle, now one of them, a feeling subtle and uplifting pervaded him.

After the meal Captain MacNelly drew Duane aside.

"Here's the money. Make it go as far as you can. Better strike straight for El Paso, snook around there and hear things. Then go to Valentine. That's near the river and within 50 miles or so of the edge of the Rio Grande. Somewhere to the north is the town Fairdale. But he doesn't hide all the time in the rocks. Only after some daring ride or holdup. Cheseldine's got border towns on his staff, or scared of him, and these places we want to know about, especially Fairdale. Write me care of the adjutant at Austin. I don't have to warn you to be careful where you mail letters. Ride 100, 200 miles, if necessary, or go clear to El Paso."

MacNelly stopped with an air of

finality, and then Duane slowly rose. "I'll start at once," he said, extending his hand to the captain. "I wish I'd like to thank you!"

"Hell, man, don't thank me!" replied MacNelly, crushing the proffered hand. "I've sent a lot of good men to their deaths, and maybe you're another. But, as I've said, you've one chance in a thousand. And, by Heaven! I'd hate to be Cheseldine or any other man you'd meet. So, good-bye, and by—Adios, Duane! May we meet again!"

BOOK II.—THE RANGER.

CHAPTER XV.

West of the Pecos river Texas extended a vast wild region, barren in the north where the Llano Estacado spread its shifting sands, fertile in the south along the Rio Grande. A railroad marked an undeviating course across 500 miles of this country, and the only village, El Paso, lay on one of its main lines of steel. Unsettled was this western Texas, and despite the acknowledged dominance of the outlaw bands, the pioneers pushed steadily into it. First had come the lone ranger; then his neighbors, near and far valleys; then the farmers, and finally the towns. And still the pioneers came, spreading deeper into the valleys, farther and wider over the plains. It was mesquite-dotted, cactus-covered desert, but rich soil upon which water acted like magic. There was little grass to an acre, but there were millions of acres. The climate was wonderful. Cattle flourished and ranchers prospered.

The Rio Grande flowed almost due south along the western boundary for 1,000 miles, and then weary of its course, turned abruptly north, to make what was called the Big Bend. The railroad, running west, cut across this bend, and all that country bounded on the north by the river and on the south by the river was known as the Staked Plains. It contained not one settlement. Across the face of this Big Bend, as if to isolate it, stretched the Ord mountain range, of which Mount Ord, Cathedral mountain, and Elephant mountain, peaks above their fellows. In the valleys and the foothills and out across the plains were ranches, and farther north, villages, and the towns of Alpine and Marfa.

Like other parts of the great Lone Star section of Texas was a world in itself. The people of the world of the rancher were ever enriching the outlaw. The village closest to the gateway of this outlaw-infested region was a little place called Ord, named after the dark peak that loomed some miles away. It had been settled originally by Mexicans, there were still the ruins of adobe missions—buildings with the advent of the rustler and outlaw many inhabitants were shot or driven away, so that at the height of Ord's prosperity it fell away there were but few Mexicans living there, and these had their choice between holding hand-and-glove with the outlaws or furnishing target practice for that wild element.

Toward the close of a day in September the string of wagons led on in a community where all men were remarkable for one reason or another he interested. His horse, perhaps, received the first and most engaging attention—horses in that region being apparently more important than men. This particular horse, living in the hills with beauty. At first glance he seemed ugly. But he was a giant, black as coal, rough despite the care manifestly bestowed upon him, long of body, ponderous limbs, huge in every way. A bystander would have called him a grand head. True, if only his head had been seen he would have been a beautiful horse. Like men, horses show what they are in the shape, the size, the line, the character of the head. This one defied the eye. His eyes were dark and his eyes were as soft and dark as a man's. His face was solid black, except in the middle of his forehead, there was a round spot of white.

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MacNelly stopped with an air of

"Stranger, this heah me-tropolis bears the handle Ord. Is that new to you?"

He leaned back against the bar, and now his little yellow eyes clear as crystal, flawless as a hawk's, fixed on the stranger. Other men crowded close, forming a circle, curious, ready to be friendly or otherwise, according to how the tall interrogator marked the newcomer.

"Sure, Ord's a little strange to me. Off the railroad some, ain't it? Funny trails hereabouts."

"How fur was you goin'?"

"I reckon I was goin' as far as I could," replied the stranger, with a hard laugh.

His reply had subtle reaction on that listening circle. Some of the men exchanged glances. Fletcher stroked his drooping mustache, seemed thoughtful, but lost something of that piercing scrutiny.

"Wal, Ord's the jumpin' off place," he said, presently. "Sure you've heard of the Big Bend country?"

"I surb have, an' was makin' tracks fer it," replied the stranger.

Fletcher turned toward a man in the outer edge of the group. "Knell, come in heah."

This individual elbowed his way in and was seen to be scarcely more than a boy, almost pale beside those bronzed men, with a long, expressionless face, this man's sharp features.

"Wal, this heah's—" Fletcher wheeled to the stranger. "What'd you call yourself?"

"I'd hate to mention what I've been callin' myself lately."

The stranger fetched another laugh. The stranger appeared cool, careless, indifferent. Perhaps he knew, as the others present knew, that this show of Fletcher's, this pretense of introduction, was merely talk while he was looked over.

Knell stepped up, and it was easy to see from the way Fletcher relinquished his part in the situation that a man greater than he had appeared upon the scene.

"Any business here?" he queried curtly. When he spoke his expressionless face was in strange contrast with the being, the quality, the cruelty of his voice. This voice betrayed an absence of humor, of friendliness, of heart.

"None," replied the stranger.

"Know anybody hereabouts?"

"Nary one."

"Best ridin' through?"

"Yep."

"Slippin' fer back country, eh?"

There came a pause. The stranger appeared to grow a little resentful and drew himself up disdainfully.

"Wal, considerin' you-all seem so damn sure of our back country, I don't mind sayin' yes—I am in on the dodge," he replied, with deliberate sarcasm.

"From west of Ord—out El Paso way, mebbe?"

"A-huh! That so?" Knell's words, cutting the air, stilled the room. "You're from 'way down the river. That's what they say down there—on the dodge."

"Stranger, you're a liar!"

With swift clink of spur and thump of boot the crowd split, leaving Knell and the stranger in the center.

Wild breed of that ilk never made a mistake in judging a man's nerve. Knell had cut out with the trenchant call, and stood ready.

The stranger suddenly lost his every semblance to the rough and easy character before him. In his face he became bronze. That situation seemed familiar to him. His eyes held a singular piercing light that danced like a compass needle.

"Sure I lied," he said; "so I ain't takin' offense at the way you called me. I'm lookin' to make friends, not enemies. You don't strike me as one of them four flushes, achin' to kill somebody. But, if you are—go ahead an' open the ball. . . . You see, I never throw a gun on them fellers till they go cool."

The tension relaxed, the silence broke, the men filled up the gap; the stranger stepped forward, his hand on his hip, and closed. Jim Fletcher attached himself to the stranger, and now both respect and friendliness tempered his asperity.

"Wal, fer want of a better handle, I'll call you Dodge," he said.

"Dodge's as good as any."

"Gents, line up was a hamlet, if you can't be friendly, be careful!"

Such was Buckley Duane's debut in the little outlaw hamlet of Ord.

Duane had been three months out of the Nueces country. At El Paso he had been in the hands of the law, and, armed and otherwise outfitted to suit him, he had taken to unknown trails. Leisurely he rode from town to town, village to village, ranch to ranch, fitting his talk and his occupation to the impression he wanted to make upon different people whom he met. He was in turn a cowboy, a rancher, a cattleman, a stock buyer, a boomer, a land hunter; and, long before he reached the wild and inhospitable Ord, he had acted the part of an outlaw, drifting into new territory. He passed on leisurely because he wanted to learn the lay of the country, the location of villages and ranches, the work, habit, gossip, pleasures, and fears of the people with whom he came in contact. The one subject most impelling to him—outlaws—he never mentioned; but by talking all around it, sifting the old ranch and cattle story, he acquired a knowledge calculated to aid his plot. In this game time was no moment; it meant he would take years to accomplish his task. The stupendous and perilous nature of it showed in the slow, wary preparation. When he heard Fletcher's name and faced Knell he knew he had reached the place he sought. Ord was a hamlet on the fringe of the grazing country, of doubtful honesty, from which, surely, winding trails led down into that free and never disturbed paradise of outlaws—the Big Bend.

Duane made himself agreeable, yet not too much so, to Fletcher and several other men disposed to talk and drink and eat; and then, after having a care for his horse, he rode out of town a couple of miles to a grove he had marked, and there, well hidden, he prepared to wait. The proceeding served a double purpose—he was safer, and the habit would look well in the eyes of outlaws, who would be more inclined to see in him the lone wolf fugitive.

(Continued Next Week.)

Long Branch Has High Hopes. From the Philadelphia Bulletin.

Long Branch is eagerly anticipating the arrival in the city of the illustrious mansion of "Shadow Lawn." The authorities and the promoters of the old resort have been fondly proclaiming that it will be the "summer capital."

The presence of Mr. and Mrs. Wilson in its immediate vicinity is regarded there as an altogether likely cause of the "palmy days" of "Shadow Lawn" and "old glories" or at least it is so spoken of in the highly earnest and even impatiently impatiently with the promoters of Long Branch have put forth concerning the boons and blessings which will come to it because of the proximity of the presidential household.

How It Happened. From the Boston Transcript.

First Woman (angrily)—Your Johnny gave me a nice little present, didn't he? And Woman—No such thing! Your Johnny came over where my Johnny was and took 'em.

One Way to Look at It. From the Passing Show.

Stoker—Yes, it's a nice watch; but why do you wear it on the right wrist? Seaman—Well, you see, I'm sort of left-eyed.

In the Driving Business. From the Washington Post.

## Influence of Postage in Solidarity of National Opinion

By Theo. H. Price in Commerce and Finance.

The article quoted below was written by the editor of this paper in London in 1914 just a month before the unforeseen outbreak of the present great war. It was published in Commerce and Finance July 22, 1914. It is now reprinted because we feel that it has become more desirable than ever before that the two great divisions of the Anglo-Saxon people should occasionally use each other's spectacles in studying the problems raised by the war.

Englishmen could and would read our newspapers and we could read theirs; a common viewpoint might be reached from which both of us would probably be able to see and avoid many things which may otherwise produce unnecessary friction and misunderstanding.

To present the essential community of interest between Great Britain and the United States is perilously near destruction because England, in her entirely natural desire to complete the economic isolation of Germany, has failed to appreciate the resentment that her blacklisting would awaken in this country.

The resulting disaffection, which can now be removed only by the exercise of the utmost tact on both sides, might, we think, have been entirely avoided if we had been reading each other's newspapers and had thereby come to have a better knowledge of each other's temperament and temper. Yes, England, and America, those who have the continued friendship of the two nations seriously at heart may find a way to give practical effect to the ideas expressed in the following article:

The great newspaper called the London Times in America is known as the London Times by Englishmen, is now sold for 1 penny (2 cents) a copy in London.

It is published on 313 days of the year. This makes its cost, if bought in London, \$6.26 a year. The annual subscription rate, if mailed to an address in Great Britain or Ireland, is 12s. 6d., or \$9.55, and subscribers elsewhere, including those in the British colonies and the United States, must pay \$13.00, or say \$13.00, to receive the Times regularly. This means that the postage charges increase the cost of the paper about 50 per cent to subscribers in the United Kingdom outside of London, and triple its cost to subscribers in the British colonies and the United States. In England, the postage rate in Paris, Gibraltar, the United States or India must pay \$12.84 postage per annum on a copy of the Times, which the publishers sell for \$8.25.

The same statement is approximately applicable to all the English newspapers and magazines. The newspaper rate in the Kingdom is 1 cent to send a copy irrespective of weight up to five pounds per package containing not more than one newspaper. Although this seems low, it is very high when compared with the American publishers' rate of 1 cent per pound in bulk for the transmission of newspapers and magazines within the United States. It costs 1 cent to send an English newspaper anywhere in England or Ireland, and the maximum distance that it can be carried is not possibly more than 100 miles. In the United States an American newspaper can be sent 3,000 or 4,000 miles, and even to the remotest parts of the world at the rate of 1 cent per pound, which is probably an average of not over 1/4 of a cent for each newspaper.

By E. R. Doyle.

has borne heavily against those who come into small estates.

The property taxes which have been, and still are in effect in most states, have discriminated against urban populations. They have been a menace to the development of the state for the sake of real estate owning hazardous. The burden of tenant dwellers in most large cities shows the unwillingness of the small wage earner to put his savings into a home-land. Property taxes have been levied in an inefficient manner and have proven impossible to collect.

Awakening to the deficiencies of the property tax, Wisconsin and Massachusetts have adopted the income tax as the most desirable method of meeting governmental costs. While the two systems are considerably different in their scope, the purpose is the same; to substitute equitable and efficient taxes for the outworn property taxes.

The significant feature of both the Wisconsin and the Massachusetts taxes is that of centralizing the taxing power by centralizing the assessing methods. In Wisconsin the state board supervises the collection and settlement of the taxes; the local assessors are under the civil service regulations. This draws the assessor out of the political rut and places him on a business-like basis. In Massachusetts the tax commissioner appoints the assessors, with the approval of the governor. While this does not take the assessor out of politics, it centralizes the collection system.

The two tax systems vary greatly in one respect: The Wisconsin law taxes all incomes, while the Massachusetts law taxes only income from intangible property and to allow the local administration to tax the tangible property. While the Wisconsin law still maintains a personal property tax, it is only supplementary to the income tax, whereas, in Massachusetts, the income tax is supplementary to the property tax.

Where the Wisconsin law has a graduated scale in taxing incomes, the Massachusetts law merely divides incomes into three classes for taxing purposes. Thus the Wisconsin law divides individual incomes into groups, from \$100 to \$12,000, paying from 1 per cent to 6 per cent. The Massachusetts law divides incomes into intangible incomes taxed at 6 per cent, and incomes from trades and professions taxed 1 1/2 per cent, and speculative incomes taxed 3 per cent. With respect to classification, the Wisconsin law resembles the federal income tax, while the Massachusetts tax discriminates the source of the income rather than the amount.

Both laws are similar in respect to many of the exemptions. Under certain limitations, public officials, savings bank depositors, holders of government state and municipal bonds, public utility stocks and bond owners, insurance beneficiaries, and certain charitable incomes are exempt from taxation.

In both states the taxes are imposed upon all resident inhabitants. Wisconsin taxes all incomes from property within the state. Thus, corporations are compelled to pay a pro rata tax on all property located in the state even though the stock or bond holders are non-resident. Massachusetts taxes foreign corporation incomes but resident corporations are exempt. They already pay franchise taxes.

In distributing the tax receipts, the Wisconsin law provides that, of the revenue, collected in the county, 20 per cent goes to county administration and 70 per cent to city or town administration. Under the Massachusetts law, the state divides the present local assessment rates, until 1917, at which time the legislature is to determine the methods of distribution.

Beyond this point a comparison would be futile. The Massachusetts law differs from the Wisconsin law in that it is more complicated, narrower and less efficient in many respects.

Centralizing Taxation.

The Massachusetts legislature has enacted an income tax law which will go into effect in 1917. While many states at various times have levied income taxes, there has not been any extensive state tax save in Wisconsin which adopted a graduated income tax as a remedy for the wrongs of the general property tax. The Wisconsin tax is considered extremely successful. The Massachusetts tax aims to end the same evils by a less comprehensive system of income taxation.

Taxes may be levied on what an individual owns, i. e., his land or goods, or it can be levied on the earning power of his property. It was natural that taxes should be levied on, first the man, then on his land, then on his other tangible goods, and last on his intangible goods—such as securities, profits, wages, etc.

It has been found that the tax on land and tangible property alone discriminates too much against the landowner and favors the owner of intangible property. It also makes territorial division of public expenses extremely difficult to apportion in an equitable manner. Under the personal property tax the cities were deserted gradually by the wealthy at taxing times. The people of moderate means and the poor were left to pay the higher taxes in rents and increased costs of living.