

volved in this tax — no possibility of saving, for the expenses of government must be met, and the money must be raised in one way or another. In all the endless discussion over "tariffs for protection" and "tariffs for revenue only," the sole point of contention has lain in the equable distribution of the burden of taxation.

On the other hand, the fire tax has never been honored with the attention of campaign oratory, editorial "leaders," or cross roads polemics. When mentioned, people either yawn or concede without argument the claims of interested parties that it is a crying evil imposed upon the people by a remorseless trust. Yet the fire tax is as important as the import tax. It is as heavy a burden on the people; its equable distribution is as essential to fair play, and what is more important, it contains a possible saving of fifty million dollars per annum, more or less.

When the American public is willing to give to the consideration of the fire tax a mere fraction of the time it so enthusiastically devotes to chopping logic over "the tariff question"; when it is disposed to hearken to the voice of experience in preference to the ex parte mouthings of inexperience; when it is willing to recognize the fact that the fire rate is not an inseparable whole, but a thing of parts, some good and some evil; when it is prepared, without fear or favor to encourage the good and discourage the evil—then and not before, may it expect the substantial results that have always crowned its efforts when it has applied common sense and common fairness to the solution of its economic problems.

EVOLUTIONAL ETHICS AND ANIMAL PSYCHOLOGY.

Edward Payson Evans, a graduate of the University of Michigan in 1854, has taken rank among the foremost thinkers and writers of this republic. For nearly half a century Dr. Evans has been identified with the best and highest type of ethical and scientific search.

In 1898 the Appleton Company published the instructive, interesting and valuable work with the name of which THE CONSERVATIVE heads this article. The book is the result of good and large brains, quick preceptions, conscientious and impartial investigation combined with modest and unconquerable power to labor. Every student, every general reader who loves to know the why and wherefore of things, customs and laws, ought to own and read this remarkable work.

Dr. Evans may or may not have been thinking of the ancient landmarks of this republic and of the potentiality of principles among its founders when he wrote: "Principles, once grown obsolete, are denounced as prejudices; religious beliefs, which have been supplanted by superior creeds, are scoffed at

as superstitious; and dethroned deities haunt the imagination of their former worshippers as demons. In like manner, the lower classes of civilized communities correspond, in a measure, to the lower races, and reflect atavistically the ideas and passions of primitive man, and in periods of great social and political upheaval we are often rudely brought face to face with tumultuous masses of these strata of paleo-social humanity violently and unpleasantly thrown to the surface."

The campaign of the Bryanarchists in 1896 and their impending campaign confirm and verify Dr. Evans. The above is quoted from page 33 of the work in question. It will be quoted again in THE CONSERVATIVE. Meantime purchase it for every library in Nebraska.

THE MOST EXPENSIVE CITY.

The net expense of managing most corporations decreases with increase in size of the corporation. For this reason corporations often combine their capital and operate under a single management. There is one corporation, however, that is an exception to this rule. The statistics of our large cities prove that in all of them the rate of taxation is constantly increasing.

Mr. Bird S. Coler, controller of New York City, says the Chicago Tribune, gives some interesting figures in an article in the May number of Appleton's Popular Science Monthly concerning "The Most Expensive City in the World." New York has long been an extravagant city, and the usual evils of municipal corruption do not tend to lighten its tremendous expenses. In 1899 its gross budget represented a per capita tax of \$24.62 on 3,500,000 inhabitants, of which \$19.56 was for local expenses. The actual current expenses of the city government were \$75,800,000, as against \$73,000,000 for London, \$75,000,000 for Paris, \$23,000,000 for Berlin, \$35,000,000 for Boston, \$32,000,000 for Chicago and \$27,000,000 for Philadelphia.

The total annual expenses of New York City are \$20,000,000 more than the total expenses of London, \$18,000,000 more than those of Paris, and only \$1,000,000 less than the combined expenditures of Boston, Chicago and Philadelphia. Yet Greater New York does not equal the combined population of these three cities by at least 330,000, while there is a still greater disparity in the areas governed in the two cases. Mr. Coler thinks only about \$1,000,000 a year is stolen through contract jobs, but he admits that the city is robbed with impunity in other ways, and that "fraud upon the public treasury has become a respectable calling."

Of the enormous sum of \$75,800,000 for current expenses, more than \$35,000,000 is paid out in salaries and wages to 37,000 employes. The pay of all, in-

cluding policemen, firemen, street cleaners, and dock builders, is higher than that of the same classes in any other city in the world. Everything seems to be done on a scale of wastefulness. The city loses \$1,500,000 in interest annually because the taxes are collected in the last quarter of the year instead of the first. Public franchises that ought to be bringing in \$5,000,000 annually pay only \$300,000. Mr. Coler also estimates that New Yorkers are now paying \$15,000,000 a year for the luxury of having enlarged their city without first bettering its government. He says annexation has increased the cost of municipal government in the outlying districts fivefold.

The curious part of the case is found in the fact that the tax evils of New York are the work of the legislature rather than of the city government. The pay of the school teachers, policemen, firemen, heads of departments, and chiefs of bureaus is fixed at Albany, where the representatives of the city are in the minority. When the new charter was prepared it was agreed that the salaries must be equalized, but this was done by increasing the lowest to equal the highest in every case. In place of the modest salaries of the former suburban districts, there were substituted the high figures befitting metropolitan standards. And the New Yorkers pay the bills. Mr. Coler says it is a dull and short legislative session that does not add many thousands to the burden of New York taxpayers. The citizens are not as enthusiastic over Greater New York as they were at the time of the consolidation. The experience of Gotham is a warning both against excessive annexation and against allowing a great city to be ruled through the state capital.

THE CONSERVATIVE, the newspaper published by the ex-Secretary of Agriculture J. Sterling Morton, so far forgets itself as to print an argument against the Nicaragua canal by a writer who says that the Middle States would gain no advantage from it and that a few merchants in the Atlantic cities and some in Pacific Coast towns would reap a benefit at the expense of the entire nation. "It would not benefit the farmer," says the article, "since his productions go in other directions." This writer appears never to have heard of the farmers of the Pacific Coast, who are now compelled to ship their wheat around Cape Horn, which is said to be the longest journey made by any products—Oakland Enquirer.

At Dewey, thirty miles south of Coffeyville, a walnut log has been cut for shipment to the Paris exposition. The tree from which the log was taken is supposed to be 400 years old.—Kansas City Journal.