

About People and Social Incidents

IN WASHINGTON SOCIETY.

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NEW YORK SOCIETY.

Mrs. Vanderbilt had a few friends at her house, in West 67th street, last evening to see the dress rehearsal of the two French comedies that are to be given there on Friday. They are "La Chambre 829," by Mrs. Gordon Knox Bell, who is in the east, and "The French Comedies," by Mrs. and Mrs. Her husband, Mr. Bell; the latter take part in it. The second comedy, entitled "Le Gant," by Paul Bidault, is acted by Miss Eleanor Whitridge, Miss Belle B. Gurnee, Mrs. Bell, the Comte de Ganay and the Visconte de Perigny. A stage has been erected at one end of the ballroom under the main gallery.

Mr. and Mrs. Stuyvesant Fish sail for Europe to-day, to remain abroad until the early summer. A number of Mrs. Fish's friends called to see her yesterday afternoon, when she was "at home" informally to them.

Mrs. J. J. Wyson and W. Rhinelandt Stewart were among those who gave dinner last evening. Mr. Stewart's dinner was for his niece, Miss Evelyn Witherbee, the debutante daughter of Mr. and Mrs. Frank S. Witherbee. Mr. and Mrs. Witherbee and Miss Witherbee will leave to-morrow for California on a private yacht. They will take a party of friends with them. They will probably be gone about a month.

Mr. and Mrs. Edward C. Hoyt sail to-day for Europe. They will be accompanied by their daughter, Miss Eleanor Hoyt, whose engagement to Gayer Dominick was recently announced.

Mr. and Mrs. W. M. V. Hoffman, who are at Jekyll Island, will return to town the middle of the month.

Mr. and Mrs. J. Bruce Ismay and Miss Margaret Ismay are booked to sail for England to-day.

Mrs. George Ogilvy Hall, who has been staying at the home of her mother, the late Mrs. Astor, for the last ten days, sailed for her home in England yesterday.

Mr. and Mrs. William Farnestock will return to town to-day from Lenox, Mass.

Mr. and Mrs. Edwin H. Weatherbee are booked to sail for Europe on March 20.

Tribune's Recommendation for Fewer Freaks and Better Health Approved.

To the Editor of the Tribune.

Sir: In last Monday's issue of your great paper you have an editorial on the Standard of the Innocents that deserves a great deal more than the emphasis of a passing commendation. For more than fifty years I have been a reader of the Tribune, and my father read it before me and to me when Horace Greeley wrote and spoke for the masses of the people of this country. For broad, comprehensive and enlightening questions we common people—that Mr. Lincoln said the Lord had made so many of them—have learned to depend upon the utterances of the Tribune. You have sounded the keynote on what ought to be the educational policy of this country. In our strenuous age we have carried our beneficent system of education too far. As in many other things, we have been rushing forward on a down grade with the brakes off, and it is highly proper to halt long enough to take a sober (not a somber) view of the situation.

In the first place, the standards for graduation have been pushed too high. The curriculum for our high schools represents more work and more studies than did the average college student of twenty years ago. The standards for the requirements to meet the brightest of our youthful intellects and to test them most severely, instead of adapting them to the average capacity of the average child. Think of packing Webster's editions into a pair of brains not sixteen years old. This forced method of training is almost as sure as death to the point of nervous prostration trying, out of school hours, to bring up the dull scholars to the higher level of the best students. These slower scholars, these grinds, as they are sometimes called, are overburdened till they look back upon their school days as the period of bondage, and they are mighty glad (the English say) to get away from it. The delivery of a graduating thesis or oration is a practical farewell to an enforced task which is laid aside forever.

The results of this overstrain on our youth constitute one of the most appalling facts in our American civilization. Think of nearly one-third of our school population being out of health! Think of the thousands of weak, puny boys and girls tender years putting on glasses so they can see at ten o'clock in the night. Think of the nervous prostration and heart disease among young people!

As the Tribune has been the exponent of the best thought of the country and the foremost advocate of healthy reforms, I sincerely hope you will continue to thunder and lighten these truths till parents and educators shall so modify our educational system of education as to relieve it of its high pressure, its semi-barbaric features and its mighty oppressions, and to make it what nature designed it to be—a promoter of the health and happiness and larger life of all the people. L. C. FLOYD. Waverly, Penn., Feb. 25, 1909.

DR. CUYLER'S HOMEING.

To the Editor of the Tribune.

Sir: The death of the Rev. Dr. Theodore L. Cuyler recalls a meeting which was held some ten or twelve years ago, in the assembly room of the United Charities Building, at Fourth avenue and 22d street, Manhattan. It was a temperance meeting. Dr. Cuyler came over by request to deliver one of the addresses. His speech was marked by the rugged strength and earnestness of a character of all his public utterances. He left us at once on finishing his address, saying as he did so: "I have done my work for you; now let me go to my friends who are waiting for me at my home across the river." Dr. Cuyler had done his long life addressed by tongue and pen, and most helpfully always, multitudes of people in both hemispheres. That more complete message could not have been given us all that day. I have finished my work for you here; now let me go to the great company of friends who are waiting for me in my home over the dark river.

Pittsfield, Mass., March 1, 1909.

THE CABINET.

Washington, March 2.—The President-elect and Mrs. Taft have invited the members of the diplomatic corps to attend a reception at their house at 5 o'clock to-morrow afternoon. This will give the ambassadors and ministers and the members of their staffs an opportunity to pay their parting courtesies. The Secretary and Mrs. Taft have given, at the diplomatic dinner parties of the season except the New Year's breakfast, as Mrs. Taft has been in deep mourning, and they will be greatly missed.

The President and Mrs. Roosevelt attended the last Cabinet dinner of the administration to-night as the guests of Secretary and Mrs. Strauss. In addition to them were Governor and Mrs. Hughes, Dr. and Mrs. Albert Shaw, Dr. and Mrs. Henry S. Pritchett, Mr. and Mrs. Percy S. Straus and Mrs. Johns, of New York; Representative and Mrs. Nicholas Longworth, Representative and Mrs. J. Sloat Fassett, ex-Representative and Mrs. Lita-taur, Mrs. Hochstetler and Secretary Loeb.

THE DIPLOMATIC CORPS.

Washington, March 2.—The British military attaché and the Hon. Mrs. James are entertaining Miss Rose Lamb, of Boston, for the week. They gave a dinner to-night, at which the Secretary of the Interior and Mrs. Garfield were the guests of honor. Other guests were the Greek Minister, honor and Mrs. Randolph, Mrs. Bayard, Miss Lamb, Miss Harlan, George Hagner and Gifford Pinchot.

TARIFF REVISION.

TOO LATE TO PLAY TRICKS.

From the Washington Star.

It is too late for anybody to play tricks with this question. Judge Taft's position is well known, and down to the rolls last November that a disregard of the instructions then issued would cost the Republicans the next House of Representatives.

NO DILATORY TACTICS.

From the Rochester Democrat-Chronicle.

It is generally recognized that prolonged agitation would be injurious to the tariff. It is a general belief among Republicans to pass the bill as quickly as possible. It will be possible for the minority to delay the bill, but it is not possible to delay it indefinitely. The interests which are bound to be unavailing in the end.

PROMPT ACTION NEEDED.

From the Philadelphia Press.

It is gratifying to have the reports from Washington that members of Congress generally are in hearty accord with the President-elect as to the desirability of prompt action. Let them get to work in good earnest, in a businesslike way, without delay, and the revision will be accomplished promptly and satisfactorily.

MR. TAFT'S PROMISES.

From the Rochester Union and Advertiser.

So far as public opinion is concerned it does not appear that the tariff has been generally laid down to listen to it. Indeed, many leaders of the dominant party hold that the result of the tariff revision will be a demonstration of popular satisfaction with the tariff law as it stands. Of course this is not the case. The majority of the people have not only not forgotten the promises that have been made by Mr. Taft.

THE COUNTRY'S HOPE.

From the St. Louis Globe-Democrat.

The country, like Mr. Taft, wants the right sort of revision, the sort which was promised in the platform, and which he advocated during the campaign. It is not that the tariff is a bad thing, but that it is actually on the verge of being a bad thing. The country has hope that the revision will remove the shackles from trade, and that the old-time Republican prosperity will be with the country again by the end of the present year.

CONGRESS'S OBLIGATION.

From the Chicago Record-Herald.

Already there has been much preparation for the work in the tariff revision. It is not that the tariff is a bad thing, but that it is actually on the verge of being a bad thing. The country has hope that the revision will remove the shackles from trade, and that the old-time Republican prosperity will be with the country again by the end of the present year.

found that the legislative power had been vested in the Congress, and fearing that perhaps some body might be tempted to encroach upon the powers that have been delegated to the Congress, I thought I should do my small part to carry out that excellent advice proffered by the Father of His Country when he was retiring from public life.

It is reassuring to know that Mr. Fitzgerald keeps a copy of the Constitution in his desk. But the Brooklyn representative failed entirely to show how the Constitution applies to mere consultations over plans for public buildings. As the chairman of the Committee on Public Buildings and Grounds, Mr. Barthold, of Missouri, aptly remarked, Congress has full power to draw up specifications for public buildings. If it wants to do so. The House can constitute itself a council of fine arts and prepare blueprints for the use of the architect of the Treasury. But it has hitherto prudently confined itself to authorizing the construction of buildings and fixing the limits of cost, leaving the architect of the Treasury free either to wrestle himself with architectural problems or to invite outside help in solving them. Under the Tarsney law most buildings of importance are designed by outside experts, and even Mr. Fitzgerald's amendment, which the House adopted, becomes law, the architect of the Treasury will still be able to employ architects of standing as individuals, though he may not be able to avail himself of the services, with or without pay, of the architects in the Council of Fine Arts acting as a body.

It is the council which is anathema to Mr. Fitzgerald and those who sympathize with him. The secret of the foolish antagonism of the House to the enjoyment by the government of the benefits which a general supervision of its architectural ventures by a competent and responsible body like the Council of Fine Arts would insure is to be found in the fact that the council was called into existence by President Roosevelt. But in striking at the President the House has been guilty of trying to frustrate a reform of real importance.

The next generation may see the establishment of a Society of the Sons of Those Who Got Their Gas Reburned on the First Day.

The House of Representatives is still standing out against increasing the salaries of the President, the Vice-President, the Speaker and the federal judges. Was its sense of justice and liberality exhausted two years ago when it voted itself an increase of 50 per cent in compensation?

A meeting with Senator-elect Chamberlain, of Oregon, in the chair and Senator La Follette, of Wisconsin, as the orator is described as a "direct nominations rally."

"The Charlotte Observer" is celebrating its seventeenth birthday. The years have brought it deserved prosperity and influence. It is a newspaper with ideas, courage, liberality and a sense of humor. We wish it well, for it maintains with credit sound ideals of American journalism.

In speaking of his appointment as the head of the American School of Oriental Research in Palestine, Professor Richard S. H. Gotthell said: "The school is sustained by the leading universities and seminaries in the United States, and it serves the same purpose that is served by the schools at Rome and Athens, and is in close connection with the Archaeological Institute of America. The school has a commodious building in Jerusalem, and there I shall make my home for a year. I have another professor from one of the contributing institutions will be chosen to fill the place." Professor Gotthell will start on his trip to the Orient next month, and will spend some time in Constantinople before beginning his work in Jerusalem.

Harduppe—Er—what was the denotation of that bill you loaned me? "Cutting an Episcopalian, I think—it keeps Lent so well—Life."

A Rockland County paper of recent date contains this advertisement: "Wanted—Girl or woman to wash, iron, serve meals and do general housework for two persons; eight rooms and bath to keep clean; wages \$5 a week every Saturday night to one that can give satisfaction. Work must be done according to specifications; not a hard place; don't apply unless you are competent. One afternoon a week, but must return and get supper every other Sunday. 'Gentleman friend' may be entertained, but not fed, seven nights a week from 7:30 to 11, no oftener or later; this gives one whole day—24½ hours a week—for spoiling, which ought to suffice until after marriage; then you'll be lucky to get one day off a month. If the restrictions seem unreasonable, do not consider it."

CONDONATION.

Now that wise Time hath shown me I was wrong, In this stern abstinence, I think I'll keep Lent so well—Life.

Long have I lived, but Time hath lived more long, And many an one more hath mellowed it. It hath seen princes and kings disowned, Forsaken riches, deserted fame, Gold-dresses scorned, and kingdoms withered, Entombed in hatred in the nerveless grave. It hath seen empires and kingdoms wither, Embalming only memory of the brave.

The friends of Freedom and the sons of Song, Be thine my faults forgotten and forgiven, —Alfred Austin, in "The Independent."

In a letter to "The Cornell Era" Dr. Goldwin Smith says: "I see that the number of athletes failing to pass a university examination is less than it was. The shade of Ezra Cornell will rejoice. What our founder wanted was not show of muscle, but preparation for life, in which the case of university men muscle does not count for much. The force spent in football cannot be recalled for study. Let us have games, by all means, but games which exercise, not exhaust, and in which all alike can take part. Besides, there is military drill, good in itself and not to be neglected if the force of the country is to be kept in the right hands."

Husband—You never kiss me except when you want some money. Wife—Well, kiss that often enough—Judge.

Canada has a Dr. Wiley—the Deminton analyst—who has been testing samples of "pure apple cider." His report is calculated to raise some suspicion of a straggler among drinkers of so-called "apple juice." Of sixty-two samples examined the chemist finds that many contain salicylic acid, others are colored with aniline dyes and contain chlorides and sulphates, while some are not cider at all, although sold under that name.

REVERSED.

"I am March," the lambkin said; "Every door was opened wide; Then the lambkin's fleece was shed— Roaring lion was inside." —Philadelphia Ledger.

Los Angeles will have an odd sort of an election on March 30, the contest to be decided by the ingenuity of Mayor Harper shall be decided by his office or removed under a "recall" provision of the city charter. Mayor Harper's friends say the campaign against him is due to personal spite of politicians. The recall election will be of unusual interest, because it is the first ever held under the Los Angeles charter, adopted in 1888 and amended in 1903 and 1905. Under the charter the Mayor's term is two years, but he or the holder of any elective office can be recalled by a vote of the people at an election which must be held on a petition of 25 per cent of the voters. Any number of candidates may seek the office at the recall election, and the one receiving the highest number of votes becomes Mayor.

SPRING POETRY.

Some carp at verse On spring, When the birds are so wise To sing About the buds upon the bough, You cannot stop it, anyhow. We're getting near The time When the birds will cheer In rhyme Throughout the land will be on tap. The ink starts running with the sap. —Louisville Courier-Journal.

be assessed at what they are worth under good management (just as a vacant lot in Wall street would be assessed at what it would be worth to build a skyscraper on it).

It seems to us that, whatever may be said logically for the theory that a franchise has an absolute value independent of earnings, it is a fairer rule for a state which is regulating the quality of service and the rates of public service corporations to determine the value of its franchise to a corporation by the earnings the corporation has which cannot be assigned to its tangible property. Taxation of franchises in accordance with the rule laid down by the Appellate Division will not interfere with the policy of regulation. The idea, however, that a franchise has an absolute value independent of earnings cannot be pressed too far by a state which is regulating rates and quality of service. This was shown in the gas case. Besides, the real burden of franchise taxes collected on the theory that a corporation is not making the most out of its franchise falls back upon the public. The quality of the service is inevitably reduced to meet such taxes. We see that in the street-car service in this city. Street railway franchises here appear to be taxed upon that theory, and the burden of the franchise taxes is one of the excuses for overcrowding the cars. What ever the strength of that theory abstractly, various public reasons enforce the advisability of taxing intangible property only when the earnings of a public service company show that it is receiving income from intangible property.

MR. STEPHENSON'S TITLE.

Though still trying to get a majority vote in the joint assembly of the Wisconsin Legislature, Senator Isaac Stephenson, of that state, will present credentials to-morrow at Washington showing that he has been re-elected. If he can prove that he received a majority of the votes cast in each house when the houses voted separately, a legal quorum being present in each branch, his prima facie right to a seat is unquestionable.

As The Tribune pointed out in January, when the balloting for Senator began, a majority in each branch is sufficient to elect, no matter what may happen afterward in joint session. The Wisconsin newspapers reported that Mr. Stephenson received a clear majority at Madison in both the Senate and the House of Representatives. But they did not understand the significance of the transaction. Nobody in Wisconsin did, apparently. In spite of the clearness of the law on the subject, the newspapers are filled every year with dispatches describing Senatorial elections as effected in joint session, when the only business of that session is to declare the result of the previous balloting in the two houses.

TWO BIRDS WITH ONE STONE.

In the rebuilding of the Italian cities which were ruined by the disastrous visitation of December 28 Americans may be able to help in a manner not foreseen until recently, and they may incidentally derive some advantage themselves at the same time. It is already known that as soon as the debris is sufficiently removed to make the next step possible King Victor Emmanuel's civil engineers will be instructed to lay out building lots in the areas where restoration will first be undertaken. Native and foreign contractors will then be invited to bid on the erection of dwellings, structures for business purposes and edifices for public use. In order to promote economy and efficiency in the fulfillment of engagements of this nature an exhibition is about to be held in Milan. Materials which can advantageously be employed, catalogues giving the prices demanded for them, photographs showing finished work or models of construction and architectural designs will be displayed, and the whole civilized world has been asked to contribute to the collection.

Articles must be sent free of cost before April 1 to the Collegio degli Ingegneri ed Architetti (No. 10 via S. Paolo). To encourage extensive participation prizes of 3,000, 2,000 and 1,000 lire (\$575, \$386 and \$193) have been offered for exhibits which are considered the most valuable. The organization which is conducting the enterprise agrees to arrange for further compensation for anything winning a prize, and will reserve the privilege of converting to its own use such exhibits, with or without modification.

It is not often that such a chance is afforded, and there is no inconsistency in being governed simultaneously by benevolence and the prospect of profit. A large variety of materials suitable for roofs, ceilings, floors and partitions is manufactured in the United States, the merits of which are probably not so fully known abroad as they should be. If there is any possibility of permanently extending the market for these commodities in foreign countries by showing them in Milan next month, why not accept the invitation to be represented there?

MORE ILLIBERALITY.

In pursuance of a policy of illiberality, of which there have been many manifestations at this session of Congress, the House of Representatives the other day adopted an amendment to the sundry civil appropriation bill intended to strangle the Council of Fine Arts, recently selected by the President to aid with its advice in the choice of suitable plans for statues or public buildings of a monumental character. Mr. Fitzgerald, of Brooklyn, a Democratic Representative who has done good work as a member of the Appropriations Committee, but who has inhibited too much of the spirit of narrowness which rules in that body, assumed responsibility for the attack on the council. He wanted to exterminate the council's roof and branch, and thus prevent their exercising a baleful and contaminating influence on public architecture. He therefore drew up and offered an amendment which not only forbids the expenditure of any part of the appropriation for public buildings as compensation or otherwise, but also provides that no part of the appropriation shall be used "on the preparation or formulation of any plans which have been submitted or may be suggested by said Council of Fine Arts." The artistic activities of the government are to be preserved at any cost from even advisory pollution at the hands of intrusive experts in architecture.

Mr. Fitzgerald explained that his motives in disqualifying and ostracizing the council were not so much aesthetic as political. A profound respect for the Constitution of the United States, he said, impelled him to protest against any tampering with public building plans by persons not designated by Congress to discharge such high responsibility. So long as Congress had not seen fit in its wisdom to create a council of fine arts, the summoning of one into existence by the President, even as a mere advisory body, was an infringement on the legislative department's authority and initiative. It was an encroachment by one branch of the government on the powers and prerogatives of another branch, and, filled with the spirit of the day (the debate occurred on Washington's Birthday), Mr. Fitzgerald delivered this eloquent period, which certainly puts him in line for early initiation into the new Buncombe Club.

The gentleman from Mississippi will recall the way the history to-day great attention to the farrow address of George Washington. So impressed was I by that portion in which he referred to the danger of one department of the government encroaching upon the other departments of the government that I immediately took from beneath the heap of documents in my desk a copy of the Constitution of the United States and refreshed my memory as to the particular powers that had been granted to the various departments of the government. Having

standard of naval efficiency, which it aims to maintain and which it is sincerely to be hoped it will maintain. That is, a strength greater than that of any other navy in the world, excepting only the British. We are content, without jealousy or trepidation, to let that one far surpass ours in number of ships, and therefore in total efficiency, though not, of course, in the quality of individual ships. We do not know that any one seriously proposes to make our navy greater than the British. There are, on the other hand, many who would consider it cautious to let any other navy than the British exceed ours, but who regard actual British supremacy with a large degree of complacency. Our British kinsmen might be unwise if they paid to our naval growth the same disregard which we pay to theirs, and so left America out of their naval reckoning as a possible antagonist. It will be hard enough for the first power to keep ahead of the third and fourth powers united, without trying to surpass a union of the second and third; and it will be needless to incur such a burden in view of the practical impossibility of there ever being a union of the second with the third, or fourth or any other power against the first.

OR.

The city's borrowing capacity on the first of January—some bonds have since been sold—was \$77,000,000 or \$135,000,000 or \$48,000,000 or \$80,000,000 or minus \$25,000,000. When General Tracy reports the results of his months of study we shall be able to present another optional estimate, or two, if, like both the Cassidy committee and the Charter Revision Commission, he should bring in an alternative conclusion. On the strength of what we know about the nearness or remoteness of the debt limit we should not pass the constitutional amendment or we should; so much as that is clear beyond cavil or dispute. We have advanced so far as that toward certitude. For this relief much thanks to the Cassidy committee, Mr. Metz, Mr. Ivins, and to General Tracy, when he reports. It is perfectly certain that we shall have subways built without extending the debt limit or shall not. A beginning should be made at once on both the Lexington avenue and the Fourth avenue (Brooklyn) lines, or it should not. If it is not made we shall know whom to blame, or we shall not know.

The other conclusions of the Cassidy committee are not alternatives, there being no room for a difference of opinion about this city's need of a central purchasing bureau, of an accounting system devised some time since the days when Manhattan Island was bought from the Indians for \$24—even the local administration has waked up to that need—an end to the practice of using corporate stock to pay running expenses or to make up for deficiencies in tax collections, of the formation of a bureau to track the city's real estate holdings and of a provision for a less expensive method for the condemnation of land. All of these recommendations are safe and sound, and most of them familiar. A good many of them will doubtless be carried out by the new charter, in any event. The advice of the committee against amending the constitution as it affects the debt limit is worth just as much as its opinion that the limit is now \$77,000,000 or \$135,000,000 away.

ANTHRACITE LABOR QUESTIONS.

Since the report of the Roosevelt commission in 1903 the anthracite coal regions have been free from labor disturbances. The awards of that body and its institution of a conciliation commission have been fully justified by industrial peace. John Mitchell got to the point of ordering a strike there in 1906, when the first three years' agreement ended and he desired to change the terms dictated by the commission; but the cause was so weak that the strike collapsed almost at once. Now the second three-year period is over, and the United Mine Workers wish to make new terms with the operators. They want recognition of the union and the abolition of the board of conciliation, which has preserved peace in the anthracite district for six years. They demand shorter hours, an increase of pay and certain other concessions to the miners. They want the operators to deduct from the wages of their union workmen and pay over to the unions the union dues, and substitute the practice of a one year's for the present practice of a three years' agreement. It is said that the operators will not grant any of these demands, but are willing to renew the terms fixed by the Roosevelt commission.

Certain elements of danger exist in the situation. The mine workers have a new president, elected in the face of considerable opposition, and he may feel that he will have to do something to strengthen himself in the eyes of his union, which has lost ground steadily in the anthracite district since the great strike, having now, it is said, only 18 per cent of the anthracite workers on its rolls. This may persuade the leaders to believe that a continuation of the present agreement and of the board of conciliation means the end of unionism in that branch of coal mining, and that a desperate step is necessary.

Moreover, another element of danger is that the United Mine Workers' union is composed overwhelmingly of bituminous miners. This makes it difficult to get a strike in the anthracite field without any responsibility on the part of most of its members for the consequences; indeed, a strike in the anthracite mines would benefit the bituminous workers by increasing the demand for their product. This situation alone is enough to account for the anthracite operators' refusal to recognize the union. They could hardly be expected to put the control of their relations with their employes into the hands of persons interested in a rival product.

A NEW RULE FOR VALUING FRANCHISES.

Judge Woodbury, of the State Tax Commission, calls attention, in an interview in "The New York World," to the important bearing of a recent decision of the Appellate Division of the Supreme Court, Third Department, upon franchise taxes. In the case in question, the Jamaica Water Company case, the court laid down a rule for determining the value of special franchises. This, in brief, is that from the net earnings of a company a sum equal to 6 per cent upon the value of the tangible property of that company should be deducted. The remainder, if there is any, is the income from intangible property, and, divided by 6 per cent, it gives the total value of such intangible property. In the Jamaica case this method wiped out franchise values, for the net earnings were only sufficient to pay 6 per cent on the value of the corporation's tangible property. It is said that the same rule applied to the determination of the value of other public service corporations would wipe out a vast amount of franchise assessments.

Justice Woodbury is impressed with a logical defect in the assertion that a franchise has no value if a corporation using it earns only 6 per cent upon its tangible property. He says:

Assuming that the business [of street railroads, for example] could as well be conducted over private property, it would cost a vast amount of money to acquire the right of way for operating. It therefore must follow that where the privilege of conducting the business in the streets is obtained without compensation the value of that privilege is, in a measurable degree at least, what it would cost to acquire the right to operate over private property.

In other words, the property value is, whatever the earnings; it is the fault of the management, not the lack of property value in the franchise, that causes the failure to get earnings out of it, just as a vacant lot has a taxable value, to use an illustration, even though the owner does not obtain rent from it. It has always been held, he says, that franchises should

be assessed at what they are worth under good management (just as a vacant lot in Wall street would be assessed at what it would be worth to build a skyscraper on it).

It seems to us that, whatever may be said logically for the theory that a franchise has an absolute value independent of earnings, it is a fairer rule for a state which is regulating the quality of service and the rates of public service corporations to determine the value of its franchise to a corporation by the earnings the corporation has which cannot be assigned to its tangible property. Taxation of franchises in accordance with the rule laid down by the Appellate Division will not interfere with the policy of regulation. The idea, however, that a franchise has an absolute value independent of earnings cannot be pressed too far by a state which is regulating rates and quality of service. This was shown in the gas case. Besides, the real burden of franchise taxes collected on the theory that a corporation is not making the most out of its franchise falls back upon the public. The quality of the service is inevitably reduced to meet such taxes. We see that in the street-car service in this city. Street railway franchises here appear to be taxed upon that theory, and the burden of the franchise taxes is one of the excuses for overcrowding the cars. What ever the strength of that theory abstractly, various public reasons enforce the advisability of taxing intangible property only when the earnings of a public service company show that it is receiving income from intangible property.

The city's borrowing capacity on the first of January—some bonds have since been sold—was \$77,000,000 or \$135,000,000 or \$48,000,000 or \$80,000,000 or minus \$25,000,000. When General Tracy reports the results of his months of study we shall be able to present another optional estimate, or two, if, like both the Cassidy committee and the Charter Revision Commission, he should bring in an alternative conclusion. On the strength of what we know about the nearness or remoteness of the debt limit we should not pass the constitutional amendment or we should; so much as that is clear beyond cavil or dispute. We have advanced so far as that toward certitude. For this relief much thanks to the Cassidy committee, Mr. Metz, Mr. Ivins, and to General Tracy, when he reports. It is perfectly certain that we shall have subways built without extending the debt limit or shall not. A beginning should be made at once on both the Lexington avenue and the Fourth avenue (Brooklyn) lines, or it should not. If it is not made we shall know whom to blame, or we shall not know.

The other conclusions of the Cassidy committee are not alternatives, there being no room for a difference of opinion about this city's need of a central purchasing bureau, of an accounting system devised some time since the days when Manhattan Island was bought from the Indians for \$24—even the local administration has waked up to that need—an end to the practice of using corporate stock to pay running expenses or to make up for deficiencies in tax collections, of the formation of a bureau to track the city's real estate holdings and of a provision for a less expensive method for the condemnation of land. All of these recommendations are safe and sound, and most of them familiar. A good many of them will doubtless be carried out by the new charter, in any event. The advice of the committee against amending the constitution as it affects the debt limit is worth just as much as its opinion that the limit is now \$77,000,000 or \$135,000,000 away.

Amusements. ACADEMY OF MUSIC—2-3-15—A Grand Army Man. ALHAMBRA—2-3-15—Vaudeville. ASTOR—2-15-15—The Man from Home. BRONX—2-15-15—The Man from Home. BROADWAY—2-15-15—The Man from Home. BROADWAY—