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Contents:

(Ilinstrated articles are marked with an asterisk.)

REPORT OF THE SPECIAL COMMISSIONER OF REVENUE ---TINKERING THE INCOME TAX.

term, we do not greatly sympathize with a certain class who, forred that the tax must be collected by hook or crook, for styling themselves Protectionists, are purely and simply Pro.' somebody, and if the law will not enable the revenue officers hibitionists. We do not wish to create monopolies, and a to get it without a decision from the Commissioner then the tariff which does this is, in our opinion, an excessive one. law must be supplemented by a decision. In something of And while we do not regard the views of Commissioner Wells, this spirit the law has been executed ever since its enactment, given in his recent report, as sound either upon the tariff or and in such a spirit it will be executed if Congress sees fit to on the subject of internal revenue, we have not the least reinforce it. shadow of sympathy with those who charge him with corrupt and unpatriotic motives.

The report bears upon its face the stamp of two things rarely combined in public office-great ability and honesty. We regard it as one of the most complete public documents ever issued from any department of the United States Gov. kind. Let the present law expire as intended by its framers, ernment.

Conceding all this, we still must take exceptions to some of the views entertained by Commissioner Wells, and as we cannot find space to review all the points discussed in his report, we shall, in the present article, only touch upon the opinions of the Commissioner in regard to the income tax.

It is the opinion of the Commissioner, as well as that of the President, that the income-tax law, which expires in 1870 reer, was requested to call upon an "old salt" just previous by its own limitation, should be re-enacted. No tax ever im- to the sailing of the vessel in which the young aspirant was posed in any modern civilized country has been more odious, about to make his first trip to Hong Kong, in order to receive completely at their mercy. The extent of our territory seems to the people than this. As a war measure it was borne some useful advice. The call was accordingly made, and the to favor the growth of monopolies. At least it gives scope with comparative equanimity; its continuance beyond the somewhat laconic advice received, "Keep your mouth shut present year will be a most unpopular measure.

den it imposes will be, as it has been, more unequally dis- go down to the sea in ships. ributed than any other the people are called upon to bear. Clerks living in humble cottages in the suburbs of large information, in regard to external things, is gained than any disconnected from such daily necessities as by their frequent in the January number of the Atlantic Monthly, to renounce vation will convince a careful student of human nature that what otherwise would constitute the sole pleasure fund of most people are, to a certain extent, blind. their families, do not pass, on their way to and from business, splendid mansions inhabited by men living at the rate or the points of the animal, good, bad, or indifferent, come under the most unrestricted privileges; and it is such monopolies forty or fifty thousand dollars per year, and who have paid review. An incipient spavin, or splint does not escape his that now in the opinion of some of the most able thinkers of no income tax, without a feeling that sore injustice is com- questioning glance. He sees well, because he is interested the age, absolutely threaten the liberty of the people. mitted.

The

people employed in subordinate positions in various indus- before, if they will look with mind as well as eye. tries, as thoroughly as the positive tone of his opinions would | Herein lies the main difference between the man with a full week. In the suburbs of New York, the rental of four small rooms on a second or third floor, anywhere within three or very luxurious about a salaried position of two thousand dol- science, to be great, one must learn to sce. lars, even in parts of the country where it costs least to live, much less in large towns where everything consumed has paid a tax, and where four or five profits have swelled the price on every article of consumption.

Something might be said upon the manner in which this tax has been collected. There is no doubt that much odium has attached to the law from the way it has been administered.

One of the last but not the least of the charges of arbitrary and unjust action which might be enumerated, is the decision of Commissioner Delano in regard to those people known under the general title of communists, including the Snakers, Oneida Communists, Rappites, etc., which refuses to grant to the individuals of such associations the one thousand dollars exemption allowed to all other taxable individuals under the existing law.

Whatever motive may have prompted this decision, it is illegal and unjust, and we do not wonderthat the large number of peaceful and patriotic citizens composing these bodies feel greatly aggrieved by it. It has been argued that if the exemption were allowed no income tax could be collected Protectionists, in what we regard the true meaning of that from these associations; from which argument it is to be in-

> The law is opposed to the spirit of our institutions; the public are disgusted with it and detest it. Commissioner Wells favors a reduction of taxation; why not then remove the most repulsive feature of our internal revenue system? Congress should not attempt to tinker up a new act of the to be remembered as a doubtful precedent, for any future emergency that may arise. The country has long enough been disgraced and humiliated by it.

• THE USE OF EYES.

A young friend of ours, about to commence a nautical ca

The eyes are, perhaps, the avenues through which more towns, and called upon by this tax, as has been ably shown other of the organs of special sense; but a very little obser. occurrence make the public abjectly dependent upon the

to see. But this same sharp inspector of horses drives by

The proposed modification of the law, reducing the tax to | We presume a large proportion of our readers may convict three per cent and at the same time reducing the amount of themselves of this mental blindness, by the simple experiexemption for rent would increase the burden, and tax a ment of looking closely at all the natural objects presented great many small incomes now exempt. Commissioner Wells to their notice during a single hour of their existence. Whatthinks this would favor the laboring population, by which ever these objects may be-stones, chips of metal or wood, it is supposed he means those who do heavy manual labor. leaves, roots, insects, bark, or what not-we venture to say, If the commissioner has investigated the condition of the nine out of ten may see something in each they never saw

warrant us in believing, he ought to know that, exclusive of stored mind, and the man of little knowledge. Knowledge 12" The American News Company," Agents. 121 Nassau street, New York the very lowest class of laborers, who live upon the earnings of natural things is mainly obtained by seeing. Humboldt of small and miscellaneous jobs, etc., no class of people find was Humboldt principally through a judicious use of his it harder to make ends meet than married clerks in large eyes. One of the best habits a young man can cultivate is cities, on salaries of from twenty-five to forty dollars per that of minute observation. Men, things, events, should be scrutinized, not allowed to flit by without attention.

> This habit will make a man of small natural ability a match four miles of the centers of business, and in a respectable for the careless observer possessing far greater talent, and it location, costs from three hundred to four hundred and fifty makes the man of fine talents great. It made Bacon, Newdollars. The necessary expenses of this class of people for ton, Franklin, Cuvier, Linnæus, Humboldt, Faraday, Tyndall, clothing are much greater than those of laborers. The rental Rumford, Helmholtz, and Huxley, great lights of science; of such rooms is not a luxury, as the Commissioner seems to and Watt, Stephenson, Arkwright, and others, the great methink, and as he would cease to think, if he should inspect a | chanics whose labors have culminated in our present high few of these homes. It is a necessity. In fact, there is nothing civilization. In any capacity, whether in art, literature, or

THE METRIC SYSTEM.

Our subscribers have a feeling of annoyance when, as occasionally happens, they see in our journal dimensions and weights expressed in the French metric system. We aim as much as possible to avoid this out of a consideration for the convenience of our readers, though we should, were we to consult our own feelings and convenience, be glad to give, in this manner, an impulse to the general adoption of this beautiful system in America, believing, as we do, that its great value will ultimately lead to its adoption throughout the world.

Notwithstanding, however, we thus, out of consideration for American readers, reduce, for the most part, the French notation to the English system, when we find it necessary to refer to European experiments and discoveries, we sometimes find ourselves obliged to retain it or accept the alternative of inaccuracy in recording current facts. In many cases these measures can only be approximately reduced to the English system, where an approximation will not well answer the purpose in hand.

As the metric system has been almost universally adopted now into the notation of experimental science, although in commercial transactions it has not been used to any extent outside of France, we, and all other journals of a technical character, will undoubtedly be compelled to use it more in the future than hitherto.

Enterprising and far-seeing publishers of school text-books are also adding, in new editions of works involving their use, tables of French weights and measures. They see how the tide is setting, and realize, as we do, that it is folly to attempt to stem it. We must advance with the age, or we shall be soon left out of sight. But while we shall not place ourselves in the rear of an advancing reform in this particular, we shall, as heretofore, use the metric system only where we regard it as essential to accurate statement.

THE GROWTH OF MONOPOLIES.

To the careful observer of current events, nothing in the whole category of results growing out of our peculiar system of Government seems more portentous, than the singular willingness on the part of the people to create gigantic monopolies by special enactment, and to place themselves for the organization of vast corporations who have but to ask and eyes open." This advice followed, in its true meaning, in order to receive powers which, as circumstances have re-It will be unpopular, because, from its very nature, the bur- is valuable to those who dwell on land as well as those who cently shown, render them almost independent of legislative control.

If these monopolies were confined to branches of business sources which supply them, their effects would be less grievous; but it is precisely in the supply of these daily necessi-The horse dealer sees well, when he examines a horse. All ties that the most giant monopolies exist, and have obtained

The most formidable of these monopolies are, at present,

public safety and convenience is regarded by railway corpo-

rations. Telegraph companies have hitherto laid themselves

will necessarily increase public dependence on this means of

public rights will also increase. All the elements for unre-

collected, show this tax to be, in the main, a tax on small without more than perceiving the outlines of objects, and incomes. The Commissioner remarks that only about a million of the population are interested in its removal, while thirty-eight and one half millions are interested in its con- And he is by no means an isolated case of this kind of blindtinuance. The Commissioner has apparently forgotten the 'ness. It may be found in all professions and trades-not even the transaction of business, and the demands of commerce very large number who pay no income tax but who annually the journalist being an exception, though the full use of eyes degrade themselves by artful dodging to get rid of its pay- is, to him, it would seem, if not an absolute necessity, at least intercommunication, the possibilities for encroachment upon ment ; and if he had remembered it, his knowledge of human something essential to highest success. nature would certainly have taught him that to these the tax This want of power to see originates in the want of proper must be even more odious than to those who, feeling the in- discipline. Men are born, if not totally blind, like puppies, are we to suppose that Commissioner Wells considers this a we speak is mental blindness. "Men have eyes but they see space.

mount confected, and the number from which it is trees, stones, brooks-walks about through myriad beauties railroad, express, telegraph, and gas companies. In a recent article we have shown how little, as a rule, the

"With eyes that hardly serve at most To guard their master 'gainst a post."

open to criticism chiefly on the score of high tariffs, but as

stricted imposition exist in them, and only wait for the proper time for tull development. The gas companies, however, justice, yet fulfill, honorably, the requirements of the law. yet, with eyes that, like all the other organs and faculties, have carried the principle of receiving pay for that which But admitting that the many are interested in taxing the few, need to be perfected by education. But the blindness of which they do not dispense to greater lengths than any other of the monopolies in question.

good reason why the few should bear a burden from which not." They pass through this world of life and beauty with The official inquiries into the management of these comothers are exempted, while they share equally in the burdens eyes turned inward. The marvelous panorama of nature panies last winter, instituted by the New York Legislature, imposed on the many? We do not believe he meant to be so | passes before them without more than a careless and indiffer. while, as we predicted, they resulted in no relief to consumers, understood. We think he means to convey the idea that the ent glance, now and then, and its details of beauty and showed in the clearest light, and on the testimony of their few who pay are more able to pay than the many who are, grandeur are all unnoticed. The lessons of wisdom they officers, that the privileges granted to these corporations were or have made it appear that they are, exempt. We think might gain by simply looking and reflecting, are lost such as the public can never safely grant to any individual or we could show this to be a mistake, but we must economize through neglect. The eyes will see if the mind commands association of individuals.

them.

. The World, in a recent article reviewing the status of the