

processes in the West are more rapid and consequently convictions are forced more rapidly than in the East; that the chronic exhilaration of the West is a fact and no joke, and that it must have its permanent influence on thought and character is a fact and no joke. Thus we have it that the exhilaration of western climate in its effect upon physical and mental conditions places the dwellers in this part of the continent far ahead of what they would have been in the earlier settled portions of the country, or in the old world, in that which pertains to progressive development of the human race. Arguing from this premise, it is not far to the conclusion that in a few generations the ruling power of the nation will be in the West by sheer force of intellect, developed under the most favorable climatic conditions existing on this mundane sphere.

AN INHERITANCE TAX.

There is now pending in the Legislature a bill to tax the estates of decedents before or when they come into the possession of the heirs. The tax is graded according to the amount of the estate and the degree of kinship existing between the decedent and the heirs. The larger the estate and the more distant the kinship the heavier the tax.

The passage of such a law was recommended by Governor Wells in his message to the Legislature, and there are many arguments in favor of it. It would yield considerable revenue to the State, without burdening any of its citizens, because the very conditions out of which the tax would rise would confer upon those paying it ample means for so doing, without taking from them any part of their property or earnings.

Another argument in its favor is the fact that such a law would reach personal property, which, during the lifetime of its owner, generally escapes a just share of taxation. Real estate cannot be concealed. The assessor and collector of taxes easily find it, and the taxes upon it are easily collected. But with money, jewels, stocks, bonds and many other kinds of personal property it is very different. The assessor and collector of taxes must depend largely upon the truthfulness of the owners of such property, and, owing to the frailty of human nature, the public treasury suffers in consequence. Or rather it is the poor man who suffers, because his property, which, in this State, consists mainly of a small farm or home, cannot escape taxation.

But when a sworn inventory of the estate of a decedent is filed, and the law requires this to be done in all cases, definite information on which to base the tax is furnished. Then it is that stocks, bonds, money or deposits, costly jewelry, and many other kinds of property of which no tax collector has ever had a glimpse, are brought forth and placed where a fair share of the burdens of government can be affixed to them. And this can be done without hardship, injustice, or even inconvenience to any living person.

In the cases of small estates that go

to dependent widows and orphans, the tax might be objectionable; but in almost all others it would be a legitimate source of revenue, which, without oppressing any one, would greatly aid in lightening burdens of taxation that now bear very heavily upon many poor men, especially such of the latter class as own unproductive real estate.

In a number of the older states, and several European countries, an inheritance tax law has been found to produce highly beneficial results; and this source of revenue has proved capable of yielding great relief to taxpayers in general. The Utah Legislature should take up the subject and give the State a good law on the lines above indicated.

MAP OF ANCIENT OHIO.

The curator of the Ohio Archaeological and Historical society is engaged upon a most interesting work—a map showing the prehistoric remains in that state. He has been laboring on it for three years, and it is estimated that a like period will pass before his task will be accomplished; but when it is done it will be a most valuable archaeological study. It is the first work of the kind attempted in an American institution, notwithstanding the fact that many of the states are rich in ancient remains, some of them much more so than Ohio. In the old world the leading civilized nations all have their prehistoric monuments accurately recorded. The Ohio society's map is drawn upon a large scale, and the mounds, etc., are located according to townships, so that it will be possible for an intelligent observer of a hundred years hence to locate each earthwork, site or burial place, even if the original structure be obliterated. Already there have been located on the map more than 5,000 village sites, mounds, fortifications and graves, and the curator says there are at least 10,000 more of those already discovered yet to be marked down.

TURKS AND GREEKS.

Advices from the capital of Greece are again of a rather disquieting character. It seems that the Mohammedans are preparing another assault upon the Christians in the island of Crete, and at Canea there is at present a perfect panic. Skirmishes are reported to have occurred in the vicinity of that city, but the details have not yet been obtained. The village Galata is reported destroyed and several of its inhabitants have been killed. There seems to be a general apprehension among the Christians that the month of Ramadan will be marked by a renewal of the atrocities of the past years.

There may possibly be some reason for this apprehension. The month of Ramadan is by the followers of Mohammed considered sacred, and devoted to fasting and prayer. It is set apart for religious exercises in honor of the Koran, the first part of which is supposed to have been given to the Arabian prophet during that month. The observance

of the Ramadan always kindles the flame of enthusiasm in the hearts of the devoted followers of Mohammed and naturally awakens a desire for new exploits and victories in behalf of their faith. With their experience in the past of enjoying practical immunity for the unspeakable deeds of atrocity in Armenian settlements, it is not impossible that they may think themselves safe in repeating those deeds for the sake of the plunder and the glory there, from their point of view, is in it. Should their fanaticism, however, lead them to undertake a crusade against the Greek Christians, the consequences will be terrible. The Greeks are fighters and many of them are wealthy and capable of retaliating.

In the meantime the negotiations in Constantinople for the carrying out of reforms are almost at a standstill. But perhaps Russia is merely waiting for a new outbreak in order to have justification for such action as sooner or later is inevitable in eastern Europe.

THAT DRESS BALL.

The announcement that Mr. and Mrs. Bradley Martin of New York intend giving a fancy dress ball to cost somewhere about three hundred thousand dollars is being widely discussed. A clergyman, Dr. Rainstord, boldly questioned the propriety of making such a use of wealth at a time when distress is prevalent in many places. This started the discussion. On one side it is maintained that it is decidedly imprudent to waste such sums of money in full view of the millions that are, if not actually starving, yet struggling hard to obtain the necessities of life for themselves and those dependent on them. On the other side it is urged that it is all right, because it is by such extravagance that money is put in circulation among traders and laborers, and that it gives employment and stimulates business.

Without discussing the merits of the different arguments on this point, it is worth while remembering that periods of great extravagance nearly always are followed by disasters to the states whose citizens have indulged therein. The old Babylonian kingdom was first in power and influence until a spirit of extravagance took possession of its rulers. But when Belshazzar conceived the idea of making a great feast to the thousands of his harem, drinking and revelling and glorying in victories won by his forefathers, the doom was already written on the wall: "Thy kingdom is divided and given to the Medes and Persians."

The history of Rome is repetition of the history of Chaldea. As long as the Romans were simple in their daily habits, they retained their morality, and their power. But when some of its citizens had no higher ambition than to accumulate fortunes and to give feasts, some of which are said to have cost as much as half a million dollars, the decline was rapid.

The French revolution was preceded by an era of extravagance, led by the court and imitated by the nobles and the common people as far as possible. The extravagant display of riches in the face of an im-