

eminently satisfactory for the conditions of that day, and were the history of that bygone period to be lived over again, no better legislation for the time could be effected. But as the circumstances have changed there also is a change required in some provisions of the law.

But it is not alone these comparatively ancient statutes that require attention from the solons the coming winter. There are some laws which have been frequently changed in their provisions which should be again made the subject of alteration. Among these are the statutes bearing upon the collection of taxes.

A special feature of these that is brought forward by present conditions is the provision which governs in the matter of selling property for taxes. In the more populous sections of the Territory these sales will this year reach an immense number, and in many instances they are brought about through circumstances which the property owner could not control. By the misfortune of a general depression in business many a purse has become too empty to satisfy the tax list even at the risk of losing the property assessed.

The matter of costs in these sales should not be passed by lightly by another Legislature. The fee bill now in force in this respect was good enough for years ago, when sales of property for taxes were few and far between. But with the present extensive list in the more thickly settled parts of the Territory a continuance of the present law regulating the costs on tax sales would be nothing less than robbery. The extra expenses therein imposed are under present circumstances simply extortionate. They should be cut down to at most one-fourth of the present figure; for ordinary tax sales it should be reduced to an aggregate of \$1.50 or at most \$2 for each sale. Where the law now permits different lots, contiguous to each other, to be sold separately, there should be a provision that a parcel of lots in one tract should be subject, in the collection of taxes, to one sale for the whole number owned by one person. For instance, a recent practice is the selling of "additions" in lots twenty-five feet in width. Where a person has bought three of these lots and erected a house thirty feet wide in the center of the tract, each lot contains a part of his residence. In a sale for taxes these three lots can be sold separately, though they stand in one person's name on the records and the taxes all become delinquent on the same date. Thus the owner is subjected to three times the expense that justly he should be put to. In such cases a single sale should be made sufficient.

In some of the states the question of selling property for taxes is receiving agitation, and a plan, unadopted as yet, which receives much favorable comment, is as follows: That sales of the property shall not be made as at present when the taxes become delinquent, but that the purchase should be by the county and a reasonable cost be assessed against the property. The owner has two years to make redemption which, however, must come in one of three periods, at the following terms: Eight months

after the sale, on payment of taxes and costs and fifteen per cent interest thereon; sixteen months after, with interest raised to thirty-five per cent; two years after, with added interest of fifty per cent of taxes and costs. If the redemption is not effected at the expiration of two years the property is disposed of at public sale. Under such a plan the first year of its inauguration would entail a burden on the county, but after that, with the redemptions and sales, it would become a paying investment and yet be much easier than at present on the unfortunate owner whose property passes into other hands temporarily in default of taxes.

To adopt the foregoing plan before its trial by states that are in a better position to make the test than Utah is, might be unwise. Still, it is a good thing to consider and discuss any proposition that gives promise of improvement in method. But the matter of reducing the cost of tax sales is one that demands the prompt and effective attention of the legislators.

A NOTABLE CHARACTER GONE.

The death of William T. Coleman, of San Francisco, on the 22nd inst., removes from this stage of existence a notable character in some of the most remarkable events in the history of California. Until about five years ago he was known as a merchant prince in the Golden State. The amount of wealth he controlled was almost unknown. In 1888 he speculated in mining enterprises till he was unable to make both ends meet and the financial crash came. Since that time he has been endeavoring to discharge all his liabilities.

Mr. Coleman never held political office of prominence, though he was mentioned in 1888 by Californians as an available Democratic candidate for the Presidency. He was born in Kentucky, February 29, 1824, and in 1849 went to California. In 1850 he was in business in San Francisco, and when the criminal element there bade defiance to law and order, he was chosen chairman of the "committee of thirteen," the famous "vigilance committee" whose radical enforcement of measures against criminals brought quiet to that section of the country. When, in 1856, the lawless element again became turbulent and defiant, and robberies and murders were of daily occurrence, the citizens came forward once more with their vigilance committee and W. T. Coleman at its head. Summary punishment was inflicted on offenders by a court not instituted under forms of law. How the proceedings were justified in each case can be told only by those fully conversant with the circumstances, but the edicts promulgated and the sentences carried out restored order and made life and property safe.

From that time, Mr. Coleman prosecuted his business with great success until the time of the failure. Then a few months' unfortunate speculation swept his all from him. There was one occasion, in 1887-8, when he was again called to head a citizens' movement. This was during the labor troubles and anti-Chinese riots. The

"committee of safety" was maintained during that period, with Mr. Coleman as chief, and though it did not proceed to action as on former occasions, its organization no doubt had a salutary effect on lawbreakers from the record of its former way of summary dealings.

The body of Mr. Coleman will not, however, rest in the state whose history is incomplete without frequent reference to him. Funeral services were held on Saturday, the 25th, and the remains were temporarily placed in a vault at Laurel Hill cemetery, San Francisco. From there they will be removed in a few days and taken to St. Louis, the home of his boyhood, and be placed beside his father, whose death occurred when young Coleman was nine years of age, and whose body now occupies a place in the beautiful Bellefontaine cemetery.

WORKING THE INCOME TAX.

Thomas G. Shearman covers three columns of the *New York World* with nonpareil in proving the beauties and excellence of an income tax for the purpose of revenue, and closes by showing beyond peradventure that all experiments in that line, in Europe or America, have turned out to be a premium on fraud and perjury on the one hand and a tax upon honesty on the other. The opponents of an income tax are not as a rule to be found among men who have the large incomes. In the nature of the case one would expect these to be the first objectors. The fact is that between a direct property tax and a tax upon net proceeds, the interest of the moneyed man with a disposition to evade taxation lies with the latter method. When fraud is the game, to smother the entire proceeds of the richest railroad corporation in the country with a little fictitious bookkeeping is a slight matter to an expert in that business. But when it comes to burying the railroad for assessment purposes it is not so easily accomplished.

The *World* has struggled hard and faithfully with its pet tax theory. It would be very sad for nothing to come of its endeavors. If it had devoted a small portion of those efforts upon an investigation of the much more logical and apparently practicable acreage tax, it might be already enjoying a reward for its pains. To go on mumbling over an exploded whim, with a really sensible idea covering the same ground within call, seems a great waste of opportunities.

AS BAD AS THE OTHER.

An organization which has for its title "The Society of Liberty and Loyalty" has been formed in Colorado, and it is announced that the membership already reaches 3000, composed of men and women. The society is opposed to the anti-Roman Catholic institution known as the Amoriennes or American Protective Association. Its declaration of principles is as follows:

We believe that all persons should be protected in their right to worship God