



GEORGE Q. CANNON.....EDITOR

Wednesday, ... May 18, 1870.

NEW PLAN FOR MUNICIPAL GOVERNMENT.

THE Chicago Evening Post has a leading article on "the Government of cities" in which a plan is suggested for the government of Chicago. The Post thinks it unfortunate for the future of that city that no member of the Constitutional Convention which is framing a new Constitution for the State, has the wisdom to see the wide and very important difference between the government of a city and the government of a State. It thinks a city government properly ought to be nothing more than a compact between the citizens of a particular locality for the purpose of making improvements in a uniform manner, of guarding property against accidents by fire or other calamities, of maintaining order, and of doing various other things of a material sort, and defraying the expenses thereof, and that the choosing of officers for ruling the city ought to be nothing more than a choice of men to levy taxes and spend the money that the taxes yield. It asserts that the calamities that have overtaken many of the cities of the country—Chicago among the others—are wholly due to a wrongful assumption of power.

The obvious remedy, in the Post's opinion, for "the waste of money, the disorder and danger in society, and the approach to bankruptcy, is among other things the restriction of the right to vote to those who have municipal interests—that is, property interests—to protect." Its plan would be:

"To reorganize all the large cities of the State, under a general law which should compel each Common Council to meet in two boards, or sections—the members of one of which should be elected only by men having a property qualification to the amount of a thousand dollars; and, only to this board, when elected, the right to originate bills or ordinances for the expenditure of money should be confided. The other board should be elected by popular acclaim, and its ascent to any proposition should be necessary to make that proposition a law."

"Thus," it argues, "while property would have a new guaranty of safety by being practically placed under the guardianship of those who pay the taxes, the personal rights of Tom, Dick and Harry, who have not even a bed to sleep in, would be perfectly protected by the board which they and their fellows would be able to elect."

The Post would have municipal magistrates appointed, and they should hold office for life or during good behavior. Elections should be infrequent. All taxes should be collected at one time, by one man. Salaries of city officers should be limited by a general clause in the Constitution; and in every other way possible the government should be simplified, purified and strengthened.

The Post promises to elaborate this plan more fully at some future time. It thinks something of this kind necessary to save Illinois municipalities from sure destruction. But while a good plan of government is excellent, this is not all that is needed in large cities. Incorruptibility, strict integrity and honesty and wise management are needed to correct the evils under which many of the municipalities East and West groan. No matter how good and strict the plan of government may be, if those holding office are deficient of these necessary qualities, it will be a failure. Place pure, honest and wise men in office, and if the plan of government be only a poor one, their administration will be satisfactory and successful. Chicago is a great city, and has a well-established reputation for enterprise, commercial activity and wealth, yet her people can learn lessons of wise and economical management in municipal affairs from Salt Lake City. The day is not far distant when the management of the officers of our city will be as much a cause of admiration as the industry, temperance and good order of the inhabitants now are to visitors.

CIVIL SERVICE BILL.

THIS Bill, which was introduced into the House of Representatives lately by Mr. Jenckes, of Rhode Island, contemplates a great reform in the civil service of the country. It was Wm. L. Marcy, of New York, who is credited with having enunciated the doctrine, which has given rise to the present practice of political appointments, that "to the victors belong the spoils." Merit, in the early days of the Republic, was considered the chief qualification for office; but when men got to look on position as a means of rewarding their followers with the spoil of office, all this changed. World had but little to do with appointments; if a man had been a faithful party hack, or had friends who could wield influence and control votes, he was the man for the place regardless of any other qualifications. Under the present system men are appointed for partisan services.

Mr. Jenckes' bill proposes to make a reform on this point. It provides substantially for competitive examinations for all appointments in the civil service, except postmasters and such officers as are required to be appointed by the President, by and with the consent of the Senate. It provides for the appointment of three commissioners who shall constitute a civil service commission, to hold office for five years. This commission is to prescribe the qualifications requisite for an appointment to each branch and grade of the civil service; to establish rules governing applications and examinations, and the periods and conditions of probation, and report to Congress at the opening of each session. An examination of all officers is to be held every four years, and such as may not be found qualified are to be recommended for dismissal and to be dismissed accordingly. The President or Senate may require an applicant for any office that requires confirmation by the Senate to appear before the Board and be examined as to his qualifications.

It is questionable about the bill becoming a law. In discussing the subject it was suggested that the principal robberies of the government were perpetrated by those high officers whose appointment required confirmation by the Senate. It was asked if competitive examination should be applied to the lower offices, why not hold good as to the higher offices? Why not apply the same principle to members of Congress? The author of the bill said there were 23,000 offices within the scope of the bill, and only 4,000 offices outside of it.

INCOME TAX LAW.

THE Income Tax Law is declared by the Chicago Tribune to have expired by its own limitation on the 31st of December, 1870. To establish this view it quotes the laws which have been passed on this subject.

The act of 1864, imposing the income tax provides:

"And the duty herein provided for shall be assessed, collected and paid upon the gains, profits or incomes for the year ending the 31st of December next preceding the time for the levying, collecting and paying said duty."—U. S. Statutes, vol. 13, page 281.

"That the duties on incomes herein imposed shall be levied on the 1st day of May, and be due and payable on or before the 30th day of June in each year, until and including the year 1870, and no longer."—U. S. Statutes, vol. 13, page 283.

The act of 1865 on the same subject provides:

"And the duty herein provided for shall be assessed, collected and paid upon the gains, profits and incomes for the year ending the 31st of December next preceding the time for levying, collecting and paying said duty."—U. S. Statutes at large, vol. 13, page 479.

The act of 1866 provides:

"That the taxes on incomes herein proposed shall be levied on the 1st day of May, and be due and payable on or before the 30th day of June in each year, until and including the year 1870, and no longer."—U. S. Statutes, vol. 14, page 138.

The act of 1867, which is the latest act on the subject, provides:

"And the tax herein provided for shall be assessed, collected and paid upon the gains, profits and income for the year ending the 31st day of December next preceding the time for levying, collecting and paying said tax."—U. S. Statutes, vol. 14, page 478.

"That the taxes on incomes herein imposed shall be levied on the 1st day of March, and be due and payable on or before the 30th day of April in each year, until and including the year 1870, and no longer."—U. S. Statutes, vol. 14, page 480.

It argues that the law has always provided that the income tax shall be levied in either March or May of each year, and that the tax shall be for the income of the year ending December 31, previous. The tax upon the incomes of 1869 is, therefore, now due and payable; but, according to the law, no tax was to be levied after March 1, 1870, except on the incomes of 1869. The Commissioner of Internal Revenue, notwithstanding the law as to incomes accruing in any year subsequent to 1869 being defunct, has been collecting the income tax since January, 1870, upon the salary of persons engaged in the public service. His authority to do this having been questioned the Commissioner applied to the Committee of Ways and Means of the House of Representatives to legalize his conduct—which action of his the Tribune views as tantamount to a confession that he was wrong. The House passed a joint resolution, which the Senate amended.

"In both cases" the Tribune says,

"it is an attempt by Congress to revive a dead act by a simple declaration that it must be construed differently from what it expressly provides.

"If Congress wants to continue the Income Tax law, it should re-enact the law, and not resort to the device of declaring black to be white. The whole difficulty, however, arises from the exigencies of the Commissioner of Internal Revenue, who has been collecting a tax for five months after the expiration of the law imposing it, and to cover up and legalize his proceeding, Congress finds it necessary to declare that a tax which, by law, expired December 31, 1869, did not expire on that day, and will not expire for a year later."

THE McFARLAND TRIAL.

OUR dispatches this morning bring the intelligence that the jury empanelled in the McFarland case, after two hours' deliberation at the close of the trial, returned a verdict of acquittal. This trial has excited far more than ordinary interest and will no doubt be regarded in future as one among the *causes celebres* of the country. The positions occupied by Richardson and the man who slew him tended to create and excite public interest to a high pitch. McFarland was a member of the legal profession, and well known to the public of New York. Richardson was a man who possessed not merely a local celebrity, his reputation and great ability as a writer and journalist had secured for him a national reputation; and when in addition to this, the strange and awful circumstances are remembered under which the marriage ceremony was eventually performed, it is no wonder that the public mind has been kept on the stretch, from the inauguration to the close of the judicial proceedings in the case.

Great efforts have been made by the counsel for the prosecution to prove that nothing criminal ever transpired between Richardson and the former wife of McFarland; but very few who have read the history of the affair, as brought before the public from the time of the first attempt by McFarland to shoot Richardson, up to the close of the trial, will give any credence to such a supposition. The circumstantial evidence of guilt is strong enough, we think, to stagger the doubts of the most skeptical. If, however, it could be proved that no *liaison* ever occurred between the late A. D. Richardson and Mrs. McFarland, their course was sufficient to arouse the jealousy of the most unsuspecting person living. Constant attentions, by night and day, at home and abroad, from any one man to the wife of another, are apt to undermine faith in platonic devotion, however strong the pretensions to that which may be set up.

But supposing that all claimed in this respect be true, and that the relations of the dead man and the living woman were no nearer than those allowed by friendship, the manner of obtaining the divorce was enough to rouse the resentment and deadly ire of any man in whose soul there was the faintest trace of affection for wife and children; and the evidence during the trial has shown, as far as words and professions can, that McFarland entertained the most passionate love for both wife and children.

The divorce in this case was obtained, so the telegrams and Eastern exchanges have informed us, not in the State in which the parties resided, but in another, notorious for the ease with which such affairs are obtained; and it was so managed and controlled that McFarland knew nothing of it until the decree had been granted. Who can wonder under such circumstances at a man thus out-

raged killing him by whose wire-working and machinations it had been effected, especially under the reflection that that individual had been a constant visitor and guest in his family, and that the privileges and opportunities thus afforded had been used to alienate his wife's affection and to deprive him forever of her society and associations?

Viewed in this light—the mildest we think, in which it can be viewed—there are very few men we think, possessing a spark of the spirit of manhood, but would have acted as McFarland did, and avenged such a great wrong, by shedding the blood of the wrong-doer.

For ourselves, however, we see little or no room to doubt the criminality of Richardson and his victim, before the divorce was obtained. His letters to her, some of which were read by the defence during the trial, were such as no honorable man would write to the wife of another, and such we think, as no man would write to any lady, except they held to each the closest possible relationship.

The telegram in relation to the closing of the trial does not say upon what ground the verdict of acquittal was rendered. The counsel for the defence have persistently endeavored to establish the plea of insanity as a justification for the act of McFarland. From a perusal of the brief outline of the evidence furnished by the Associated Press dispatches, we think there was abundant evidence of mental excitement, but none of insanity; and we hope that no such considerations have influenced the jury in rendering their verdict. Through the pressure of public opinion in similar instances in the East, verdicts of acquittal have been rendered, not on mental, but moral grounds,—because public feeling justified the act of killing the violator of the Seventh Commandment; we trust and believe it is so in this case. This is a healthful symptom whenever manifested; and there would be hope for the diminution of much of the corruption now prevalent in society if the ancient law were rigidly enforced, and death, was in every case, meted out to the adulterer.

The result of the McFarland trial, we have no doubt, will give very general satisfaction; for however great a horror there may be in the mind of any person to shedding the blood of a fellow-creature, there are few who would not say "amen" to such an act, when the sufferer, as in this case, possessing all the qualifications of a gentleman but none of the instincts of a man of honor, obtains entrance to the family circle of another, and then uses his wiles and arts to destroy its sanctity and to bring shame, disgrace and dishonor upon its members.

ALLUDING to the infamous bill known by the name of Cullom, the Washington correspondent of the Missouri Democrat, a republican paper, says:

To the surprise of everybody, and the consternation of many, the bill is reported by Messrs. Howard and Cragin with more violent clauses than before. I am told that Senator Nye, the chairman, and Senator Schurz, disclaim any partnership in these new clauses. The obnoxious features of this bill are these:

1. Marriage is made a civil contract in Utah.
2. Neither the Mormon church nor any of its officers or members can solemnize marriage.
3. No marriage is valid in Utah unless registered in the office of a county register, appointed by the Governor of Utah, and subject to removal by him.
4. Anybody present at a Mormon marriage, spiritual or real, shall be punished by fine, or imprisonment in the penitentiary.
5. Nobody "who believes in the rightfulness of" polygamy shall be qualified for the jury service; attorneys have the unrestricted right of challenge for affiliation with polygamy, and the judges are commended to turn any such persons out of the jury forthwith.

These are the main features of the Howard-Cragin bill. It is unnecessary to say that for whatever violence or extravagance the possible passage of such a bill may be responsible, its abettors will be held to account before the country, which is not at present unusually excited over Mormon affairs, and which had hoped that by quiet and pacific measures, polygamy was hastening towards its decline and fall.

Dismissing the object for which this bill was primarily introduced, it is to be complained of as setting up the dangerous precedent of interfering with trial by jury, with liberty of conscience, and with the right of neighborhood government. It is to be feared that its appearance at this time is a piece of strategy to divert public attention from the enormities of the tariff and the various extravagancies which have aroused indignation. It is problematical whether the bill will not lie buried in the Senate and grow unwholesome by the time of warm weather, but if it returns to the