

official career reflected credit on himself and redounded to the honor and glory of his country. He served as Governor of the States of Morelos, Puebla, and Chiuhabua and of the Federal District, and also as Minister of War and, more recently, as Minister of Public Works, in which post he achieved a reputation for energy, great liberality of opinion, and a capacity for comprehending the needs of his country which won him well-deserved fame at home and abroad. His defects as a public man were but the exaggeration of his virtues. He lived always several years ahead of his time, and sometimes forgot that all his countrymen had not arrived at the same point of intelligent understanding of Mexico's needs as himself. He was often like a powerful locomotive drawing a light train of cars. But he was a most valuable member of the Administration, and, as we look back over the files of our journal for the past nine years, we note, on almost every page, some project or achievement of General Pacheco, for whom we entertained sentiments of respect and affection. None knew him but to feel for him that close regard which is only won by men of attractive personality. Maimed as he was, having lost an arm and leg on the battlefield, he was like the 'Half Man' of Galdos' novel of 'Tralfagar,' a prodigy of endurance, valor and energy. He died comparatively young, not having reached his 52nd birthday, which falls on the 16th of October, but his life, measured by its achievements, was as full of usefulness as the rounded century of many other men. All the country will mourn the untimely death of one who was dear to the hearts of his fellow citizens, and the intimate friend and companion of the President of the Republic. The poor tribute we today pay him is inadequate to his high deserts. He loved his country and his country will cherish his name and fame."

✓ THE TAX CASE DECIDED.

THE decision of Judge Zane in the tax case will be found in our report of court proceedings. It is in favor of the defendants. That is, it is in favor of the taxpayers and against the collector. Mr. Clute will not make such great gains as he expected to get. The twenty per cent. reduction was legally made, and the "Liberal" attempt to defeat it has fallen to the ground.

It will be observed that his Honor has taken the same ground that we assumed as soon as the matter was under public discussion. The City Council has power to add to or take from or otherwise revise the assessment roll, so as to make it not only equitable, but just and fair. It can declare the whole assessment on real estate is above its cash value and reduce it, or that it is below that value and raise it. And it can also declare that the personal property is fairly assessed while the real estate is unfairly assessed.

That is all good common sense and strictly in conformity with the Charter. If not, where is the inconsistency? That has never been shown, but the supporters of the exorbitant assessment have relied upon little technicalities which they hoped would over-

come "the weightier matters of the law."

There is talk of an appeal. That only means further delay, not a change of the issue. Taxpayers may breathe freely. The reduction will be all right and they need not pay the full amount of their excessive assessments. Judge Zane has given another proof of his firm adherence to the law in its spirit and in its text.

JEWISH REPRISALS ON RUSSIA.

WEALTHY Hebrews in Europe are working to repay the Czar of Russia for his inhumanity to their brethren in that country. For this purpose they are using their only apparent power of protection and means for the enforcement of their wishes that they possess—the influence of wealth. In these days, when money is king, it is a mighty lever. The species of reprisal to which they are resorting is the rendering nugatory of every effort of the Czar to negotiate a loan. The urgent need of Russia for money indicates how great an injury Jewish bankers may be able to inflict upon that country.

This policy of Hebrew money kings will have one of two effects. It will either drive the Czar to greater extremes in the application of anti-semitic measures, or compel him to adopt a more conciliatory course toward the race. Should he succeed in obtaining money in spite of the opposition of Jewish bankers, the screws will doubtless be put upon the unfortunate people living within his empire more tightly than ever. Should he see that he cannot surmount the Jewish opposition by any other means, he may be driven to adopt a policy of leniency in order to obtain the money which he so much requires.

A large percentage of the wealth of the world is in the hands of the Jews. It is more than probable that the power that comes from the possession of so great a proportion of that deity at whose feet the majority of people seem to prostrate themselves, will be a factor in these days in working out the destiny of the remnants of the chosen people.

SERVANT OR MASTER?

THE decision of Judge Zane on the city tax case seems to give general satisfaction. It is also regarded as sound in law, in justice and in good common sense. It was to be expected that the ruling would be very distasteful to the City Assessor, as it is well known that he is anxious to make as much as possible out of his official opportunities which will soon come to an end.

He is represented as stating that the decision will make no difference in the collection of taxes; that "he will collect the full amount but will retain 20 per cent. until a decision is reached in the Supreme Court," to which he means to take an appeal. "If Judge Zane's decision is reversed, he will then pay the money into the city treasury, and if upheld it will be returned to the taxpayers."

By what right can the Assessor and Collector hold money that does not belong to him? By what right can he enforce collection of that portion of a tax which has been reduced by the proper authority whose action has been sustained by a competent court? He can put the taxpayers, or some of them, to inconvenience by compelling them to resist his action through an appeal to the courts, but it will not result in any benefit to him. Would it not be wise on his part to keep within the bounds of the law and also within the limits of prudence and propriety?

The city ordinance, in conformity with the charter, provide that the Council, as a Board of Equalization, shall "correct any valuation" made by the Assessor, "either by adding thereto or deducting therefrom," and that during its session "or as soon as possible after the adjournment of the Board," the Recorder shall "enter upon said assessment roll all the changes and corrections made by the Board, and furnish said Assessor and Collector with a correct copy of said roll and file the original with the office records."

It is to be presumed that the Recorder has attended to this duty, and that the assessment roll, thus corrected, which is to be the basis, and the only legal one, on which the Collector can proceed, has been received by the Collector. If not, that functionary has no right to collect a dollar of the city taxes from any one. The ordinance provides that: "On receipt of the assessment roll from the Recorder, the Collector shall proceed to collect the taxes and pay the amount collected into the city treasury, monthly, or oftener if required."

It is therefore clear that the Assessor can collect nothing until he has received a correct copy of the assessment roll from the Recorder; that the assessment roll must be corrected as revised by the Board of Equalization before a copy is furnished to the Collector; that what he collects must be the amount as corrected on the assessment roll and no more; and that what he collects must be paid into the city treasury, not held by him either in trust for the city or for the taxpayers pending any action by a court.

If the Collector or any other city