

the local tax officer and sending him a statement of his income from every source, with evidence of the amount of tax already deducted.

The incomes of a husband and his wife are treated as one income, to the great indignation of the suffragettes, but those of other members of a family are assessed separately, even though they live in one household; which often gives a substantial abatement of tax in the case of large families of children who may be beneficiaries of a trust fund. When the recent enactment of the supertax resulted in an application to Mr. Bernard Shaw for a statement of the joint incomes of himself and Mrs. Shaw, suspected of exceeding \$25,000, he made the ingenious reply that his wife refused to disclose to him the amount of her income; but on the whole the system works smoothly and well.

Insurance corporations pay tax on their ordinary dividends, but not on surplus profits divided among policy-holders, which are regarded as an increase of capital. A policy-

holder is also entitled, within certain limits, to exemption from income tax on sums paid by him in premiums on a life policy.

The above outline must not be taken as a complete account of the English income tax, but it may, I hope, supply enough material for comparison with the bill now before Congress. Beyond the natural aversion of all mankind to the payment of direct taxes, and the complaint of the Opposition (whichever party may be in power) that the rate is too high for times of peace, there is no serious criticism of the income tax nor of its method of collection. The tax has been in force since 1842, and was originally a "flat rate" on all incomes over a certain minimum. The elaborate graduations now obtaining have been built up by degrees, and are satisfactory to all classes except the payers of super-tax. Of the latter class most of us would say, in the language of a beggar who was told of a rich man suffering from loss of appetite, "I wish I'd only got an 'arf of 'is complaint."

HERBERT WARD'S GIFT TO THE SMITHSONIAN

BY THEODORE ROOSEVELT

"MR. HERBERT," the central figure in Hopkinson Smith's "The Arm-Chair at the Inn," is really Herbert Ward, the sculptor.

There is in Paris no more interesting character than Herbert Ward. He began his work in art with drawing and attempts at water-color painting. At twenty-one years of age he turned up in Africa, having previously traveled in New Zealand, Australia, and Borneo. He remained in Central Africa for five years. He was there at the time of Stanley's arrival, and, knowing the country well, collected four hundred men and aided the explorer on his journey. A few years later Mr. Ward came back and established a studio in London. There he was hopelessly hampered by the stereotyped formalism then governing the Royal Academy. But in Paris a very different reception met his work in sculpture, on which he had now started; and the more sympathetic atmosphere induced Mr. Ward to settle in the French capital, where he has accomplished his life endeavor—the depicting of primitive African life.

Mr. Ward is not only a sculptor but a writer. One of the very best books that has ever been written about the African forest is his "Voice from the Congo."

In his life endeavor Mr. Ward has happily been able to accumulate about him a great collection of African trophies. Perhaps the greatest item in this collection is that of African weapons, more than seven thousand in number. The collection also includes drums, primeval implements of war and the chase, and many rare bits of ancient domestic utility. It is now announced that Mr. Ward will leave this splendid ethnological collection to the Smithsonian Institution at Washington. All Americans are to be congratulated on the chance one day to see in their own land this unique presentation of the primitive life of one of the most primitive of races.

This gift makes all Americans in a peculiar sense the debtors of Mr. Ward. It is a singular act of munificence on his part, and one for which our countrymen should be profoundly grateful.

No other modern sculptor has done anything of the kind that Mr. Ward has done, and no other modern sculptor—indeed, we can truthfully say, no sculptor of any previous age—has possessed his many-sided equipment for the work. He is an explorer who has wandered far and wide over the world's waste places; he has lived for years in the steaming, danger-laden tropical forests of East Africa; he knows, as very few white men have ever known, the strange, furtive, cruel life, brute and human, of these forests. He is, without exception, the only great artist of any time who has ever had such an experience. I am saying this after the vain effort to remember any other artist of his ability who has ever had his opportunities and profited by them.

His figures, most of which are in bronze, possess a strange compound of realism and symbolism. They are emphatically individual figures, and yet they are far more their types, and they represent the brooding African spirit in its broadest and deepest significance. Those who know Mr. Ward know that, in addition to his love of art for art's sake, there is in him the determination to use his mastery of art to help the people with whom he has so long lived

and for whom he has felt and shown such genuine friendship. But because he has this serious purpose, it must not for a moment be supposed that there is any offensive didacticism in his art. It is art, genuine and unique of its kind, standing at the uttermost limit from the conventional type of ladylike sculpture one sees in most drawing-rooms and galleries. Like the professed realists, Mr. Ward has never hesitated to depict what at first sight seems to be ugly and grotesque, but, unlike the ultra-realists, he depicts it so that the onlooker does not dwell only on the ugliness and the grotesqueness; for he has put into it the soul that lies behind the painful or rugged exterior. In his figures the Negro of the Congo is seen on his native soil, childlike and cruel, friendly and brutal, age-old man who lived in Europe a hundred thousand years ago, and yet a man with eternal youth in his soul that has preserved him in his stalwart strength to the present. All the mystery and the savagery and the suffering and the ugliness and the harsh beauty of the African forest come out in Mr. Ward's works.

Only an artist could have done what he has done, and no artist could have done it had there not lain within him the soul of a great man, a man both strong and pitiful.

THE CARE OF VICIOUS WOMEN

There have been in several States, notably Illinois, recent official investigations to discover what relation low wages and unsanitary conditions in factories and stores have to the terrible scourge of prostitution. Whatever may be done by the material improvement of wages, food, and homes to save women, or men for that matter, from this terrible form of suicide is a good thing to do; but there is something else quite as important. It is the protection of society from the vicious prostitute, and transforming her, if possible, into a useful member of society. To accomplish this end in its treatment of vice is the motive and purpose of a remarkable institution of the State of New York, which ought to have the sympathy and support of all good citizens. At the present time this institution has some acute needs which perhaps we cannot point out more clearly than by reprinting the following letter by Dr. Lyman Abbott which was recently published in the New York "Times."—THE EDITORS.

To the Editor of the New York "Times":

Dear Sir— . . . The present capacity at Bedford is for 320 inmates; the present number of inmates is 498, leaving 178 to sleep in cots in the hallways, the lavatories, the gymnasium; in short, wherever a bed can be placed. The appropriation of \$500,000 would make provision for 325 inmates more than at present, which would care for the present excess and allow for some growth in the future. I have twice visited the Bedford Reformatory under cir-

cumstances which gave me an opportunity to study somewhat carefully its principles, its method, and its spirit. Miss Davis, the Superintendent, is a graduate of Vassar College, and studied sociology both in Germany and at the Chicago University because of her interest in the practical problem what to do with vicious and criminal women. She has taken up her present work inspired by enthusiasm and equipped by special study. Her enthusiasm has communicated itself to her assistants, and the atmosphere at Bed-