

## THE TAXATION QUESTION.

### Parallel Cases—Other Colleges are Exempted.

The decision of the New Haven Assessors, in entering certain property of Yale University on the town assessment list for taxation, continues to excite much discussion and search for legal precedents and decisions in this and other States. As to the equities of the question there is considerable difference of opinion in New Haven.

#### INCIDENTAL QUESTIONS.

There are several interesting by-questions in connection with the taxation of Yale property, that will be of considerable importance, should the matter be brought into the courts. One of these is whether the Yale Field, which has cost about \$70,000, would under the law be exempt from taxation, if the outside corporation holding it should turn it over to the University. The Field is in the town of Orange (West Haven), but the same rule as in New Haven would apply. It is at present taxed.

The other question is in regard to private buildings, used exclusively for students, which are built and controlled by private parties, such as the Hutchinson, Kent Hall, and a number of other apartment houses. Would these be taxed or would they be exempt from taxation in case they should pass into the hands of the University and should be used for dormitories?

In case the matter is brought into the courts, as it probably will be, the course of legal events outlined would probably be as follows: The Corporation would appeal from the decision of the Assessors to the local Board of Relief, which would be expected to confirm the act of the Assessors. Then there would be an appeal to the Superior Court of the State, next an appeal to the Connecticut Supreme Court, and very likely, at last to the Supreme Court of the United States, probably on the question of the contract rights of Yale under her charter. A long and expensive litigation is thus forecast.

#### THE CASE IN OTHER STATES.

In response to inquiries regarding the taxation of property of other colleges in the East the following statement has been received from the treasurer of Williams College:—

"The Assessors of this town have this year for the first time taxed the Infirmary Building, Weston Field (the ball grounds) and some vacant land about some buildings. The College will probably pay it under protest and sue to recover it or have it refunded.

"Last year the Assessors taxed some of the houses occupied by the professors, which act has been tried and we now await the decision of the court."

From Cornell University the following reply was obtained:—

"The question of taxation of property in this State has never been raised in our case. We have no dormitory system, although we have one or two buildings which are used almost exclusively as residence buildings. Several of our professors have built residences on the University estate, lots having been leased to them for that purpose. These houses are assessed to the professors as "chattel real," so long as they hold title to same, but as fast as they become the property of the University, they have been stricken from the tax roll."

#### THE GENERAL ARGUMENT FOR EXEMPTION.

A number of years ago, an article appeared in "The Baptist Quarterly," written by the Rev. Henry M. King, on "The Relation of the Free State to Education," which bears indirectly upon the question. Among other things it says:—

"The higher schools, academies, colleges, as well as professional schools, ought to receive from the State no grants in aid, but to depend solely for their maintenance upon the tuition of students and the benevolence of friends. This lays the whole burden of the responsibility for their existence and support, their character and

usefulness, upon the intelligence and generosity of the people.

"To cripple them, in any way to hinder them in their beneficent work; to put such institutions, which exist not for themselves or their founders, but for the whole state, on the same level and in the same category with institutions or corporations which have no other end in view than the diddends they may be made to declare to their stockholders, would be unworthy of the enlightened spirit of the age, would be a relapse into barbarism.

"In the majority report of the Commissioners on Taxation appointed by the Legislature of Massachusetts, it was said that 'property which passes out of private hands, a free-will offering for public uses, and which loses thereby its entire power of reproducing itself for private gain or emolument, deserves very different treatment, for it must ever stand in a very different relation to the state from that which private parties can still control for private ends.'

"This ought not to be disputed. Such property has an income, but it is incalculable, and accrues, not to those who surrendered the property, but wholly to the State. It is virtually State property, managed in the interest of the State, and at no expense to the State. For all the purposes for which property is usually held and valued by private citizens, it is valueless. It has been surrendered forever. Moreover in the words of President Eliot, of Cambridge: 'Exemption from taxation is not a form of State aid, in the usual sense of those words, it is an inducement or encouragement held out by the State to private parties or private corporations, to establish or maintain institutions which are of benefit to the State; that is, to surrender a certain amount of their private property, relinquishing all claims upon it, for the public good, for the general welfare of the State.'

### Subjects for Townsend Premiums.

The subjects for the Townsend-DeForest prize essays are the following:—

1. The Prometheus of Aeschylus and the Prometheus of Shelley.
2. The King's Peace.
3. The Grail Legend in English.
4. The French Revolution and the English Poets.
5. The Ethics of Horace.
6. George Meredith.
7. The French Canadian.
8. The Literary Politicians of the Eighteenth Century.
9. The Housing of the Poor.
10. Hellenism in English Literature of the Nineteenth Century.
11. The American Protective Association.

### Philosophical Club Meetings.

The first meeting of the Philosophical club this year was held in Osborn hall on Monday evening. The club was reorganized for the work of the year, and the following officers were elected: President, Professor Ladd; Vice President, Mr. Clark; Secretary and Treasurer, Mr. Davies; Executive Committee, Dr. H. Davies, Mr. Green, Mr. Kendall, Mr. Lloyd and Dr. Buckner. The annual work of the club will consist of papers by its members, book reviews, and current literature, and lectures by distinguished psychologists and lecturers. The meeting of the club will be open to the professors and students of the University.

At the meeting last Monday night a report for detailed work was brought up and read, which will be added to at another meeting this evening. The constitution was read and also papers by Mr. Lloyd and Dr. Buckner.

Dartmouth won the championship of the New England College League composed of Dartmouth, Amherst and Williams, on Saturday, by defeating Amherst 32-0.

The preparatory schools represented on the University eleven are: Andover 8, St. Paul's 2, Brooklyn Polytechnic Institute 2, and one each from Brooklyn Latin, Hill School, Hotchkiss, Groton, St. Marks and Adelphi Academy.

## THE BOOK SHELF.

[Conducted by ALBERT LEE, '91.]

The publication of a new book from the pen of Ian MacLaren is an event interesting not alone to the general reader but especially so to Yale men on account of Dr. Watson's recent visit to the University. It is to be regretted, however, that "Kate Carnegie" (New York: Dodd, Mead & Co.) should have been placed upon the market in such a poor form as almost to discourage and repel the prospective purchaser. This is an injustice both to author and reader, and the latter will soon learn to resent it in a manner so effective as to compel a higher grade of mechanical work. "Kate Carnegie" is a longer story than "Beside the Bonnie Brier Bush," but it will not achieve the popularity of its predecessor. The present tale can hardly be considered as one of absorbing interest. It treats in a disconnected fashion of the love of Carmichael, a clergyman, for Kate Carnegie, a young woman of Jacobite parentage who finds it difficult to reconcile her affections to her political and religious beliefs. The book ought rather to be considered as a series of sketches than as a novel, and consequently it lacks just that thread of continuity which is required to pull a goodly number of readers over the rough obstacles of a Scotch dialect. Dr. Watson has treated his several subjects with grace, pathos, and some humor; but the subjects themselves are not such as will appeal to a very large class of readers in America.

To turn from bad book-making to good, we have Mr. Gilbert Parker's "A Romany of the Snows" and Mr. Clinton Ross's, "The Scarlet Coat" (New York: Stone & Kimball). There is a certain physical pleasure to be experienced in the mere handling of such books as these, and although the contents of the former are a trifle disappointing after "The Seats of the Mighty" and "An Adventurer of the North," the book is nevertheless a welcome addition to short-story literature. While I know nothing whatever about it, (and am very possibly displaying my gross ignorance by the admission), I hazard the guess that the stories contained in "A Romany of the Snows" are not the fruits of Mr. Parker's latest efforts, but rather a collection from the crops of earlier years which he has now been tempted to bind together by reason of the success that our friend Pierre has had. The title story is set away toward the end of the book, and perhaps advisedly; for it is not the best of the lot. Its name graces the book's cover because it has the best ring,—in fact, all the titles of these stories have a good sound, and in this respect they are frequently ahead of the tales they qualify.

I should choose "Three Commandments in the Vulgar Tongue" as the choice of the series, but, as with many of those that follow it, the reader is painfully aware of exactly what is going to happen on the last page from the moment he has turned the first. This is the feature of Mr. Parker's work in this book—this lack of constructive art—which makes me suspect the date of its manufacture. On the other hand, there are strong and skillful passages, here and there, (those especially that deal with the atmosphere of the north country,) that are equal to anything we have seen in any of Mr. Parker's other books.

Mr. Ross has given us a very pretty little story of revolutionary days in his tale of "The Scarlet Coat." There is nothing particularly thrilling or exciting about it, but the author tells us pleasingly of a pretty girl and of a frank young patriot, and the whole is set off with a lot of historical information that Mr. Ross has gathered out of books. The fiction, however, is by far the more entertaining reading; but I suppose the historical portions are necessary to the scheme, for no doubt a historical novelette without any history would be like "Hamlet, etc., etc., etc."

Of the more serious literature of the day we have "Briefs for Debate on

Current Political, Economic, and Social Topics." (New York: Longmans, Green & Co.) I do not know much about debating, and my interest in the subject is awakened only about once a year when we "play Harvard," but I judge that this book will prove a valuable aid to all debaters, and the bibliography it contains seems exhaustive. The work is largely the result of Harvard effort and research, and proves that the men of Cambridge have done hard and careful labor. I advise our Yale speakers to take advantage of it.

We have also received: "The Puritan in England and New England," by Ezra Hoyt Byington, D. D., (Boston: Roberts Bros.); "Football," by Walter Camp and Lorin F. Deland, (Boston: Houghton, Mifflin & Co.); "Nugae Literariae," by William Matthews, (Boston: Roberts Bros.); "Her Senator" and "The Love Adventures of Al Mansur," by A. C. Gunter, and "Her Foreign Conquest," by R. H. Savage, (New York: The Home Publishing Co.)

### Song Recital by Mr. Witherspoon.

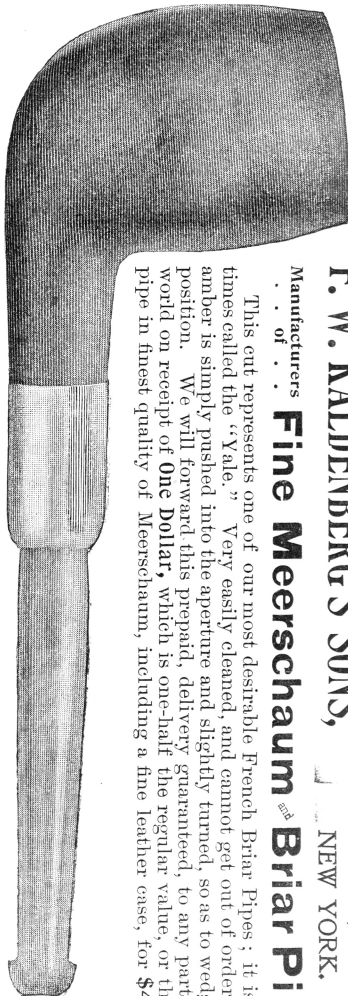
Mr. Herbert Witherspoon, '95, gave a song recital at Harmonie Hall, in this city, on the evening of Wednesday, Nov. 11. Mr. Witherspoon was assisted by Mrs. Julie Wyman, the mezzo soprano, of New York, and by Mr. H. Stanley Knight at the piano. The program was delightfully selected. Mr. Witherspoon sang Vulcan's couplets from "Philemon and Baucis" and songs by Schumann, Giordani, Chaminade and others. Mrs. Wyman's songs were mostly of the modern French school which she interprets so perfectly. Mr. Witherspoon sings with finished style and his voice which has broadened and deepened since his graduation from college has lost none of the mellowness and suavity of tone which made him so popular then. The ushers were: Mr. M. Gavin '95, Mr. J. Thompson '95, Mr. H. Cheney '99 and Mr. E. F. Newton.

The results of Saturday's games are as follows: Boston A. A. 8, Harvard 6; Pennsylvania 27, State College 0; Cornell 0, Williams 0; Andover 28, Exeter 0; Dartmouth 32, Amherst 0; Carlisle Indians 30, Cincinnati University 0; Elizabeth A. C. 6, Orange A. C. 6.

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