

On page 126 begins an instructive discussion of double taxation as it operates against merchants and manufacturers who pay a license tax and a general property tax (p. 139). The state through the right to license gains the power to prohibit any industry. The distinctions pointed out between the regulating power and the taxing power are clear and instructive.

The author finds another strong illustration of the comprehensive power of the general assembly, in its control of inheritances through successive taxation, the validity of which, once denied by the supreme court, is again in litigation.

The discrepancies and failures in the working of general assessments are brought out in a suggestive manner and argue strongly against the present system and for reform. The truth is brought out that while the state constitution fixes the rate of taxation yet with the rate of assessment left a variant, any excesses may follow, "as the general state tax is levied upon these unequal assessments, it follows that the citizens of the state are taxed unequally."

It is quite evident that the author is no friend of the Missouri income tax which he calls a "confiscating income tax with a refinement of cruelty, which is collected from trustees and widows and orphans and the helpless estates in the probate court, and apparently from very few others."

Mr. Judson's treatise covers the ground thoroughly and carefully. His citations of good authorities free him from a charge of being unscientific; while he has avoided burdening his work with technical matter, it is readable, trustworthy, and opportune; devoted to the conditions in one state it contains matter enough of general interest to gain for it a much wider notice.

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*Documents relatifs à l'Histoire de l'Industrie et du Commerce en France.* I. *Depuis le I<sup>er</sup> siècle avant J. C. jusqu'à la fin du XIII<sup>e</sup> siècle.* II. *XIV<sup>e</sup> et XV<sup>e</sup> siècles.* By GUSTAVE FAGNIEZ. Paris: Alphonse Picard et Fils, 1898-1900. Vol. I, pp. lxii+349; Vol. II, 8vo, pp. lxxvi+345.

CHÈRUEL in his dictionary under the article commerce says fittingly enough: "France, bathed by the ocean and the Mediterranean,

watered by five large rivers and an infinite number of estuaries, presents the most favorable conditions for commerce," and he might have added: and her people have always possessed industrial skill and thrift to make use of the opportunity. M. Fagniez's two volumes attempt to follow the development of both industry and commerce from the very beginning of historical record, and, gathered as it is from varied and reliable sources, put together chronologically with explanatory notes here and there, the collection is very interesting and instructive, and indeed an acquisition to our libraries. The introduction is somewhat lengthy, but not superfluous, and a review of the ground that puts the isolated points into their proper relief beforehand helps to give the whole more logical connection.

The collection begins with the first descriptive notices from Strabo, certain passages upon Gaul by Caesar, Pliny's remarks about products and transportation, and gives more than forty numbers of inscriptions wherein is depicted the situation of the artisan during the Roman period. The material is very scant compared with the reader's craving for information, but, as was very likely the author's idea, it can be made the nucleus for more to be gathered elsewhere. How the state held the individual with iron bonds to his public duties, and here as everywhere made the corporation, the *collegium*, responsible for the desertion of their members, how finally the *collegia* were dissolved because of the general misery, and the rather inexplicable paragraph from the Codex Theodocianus whereby members of the *collegia* who perform or have performed their services to the state are given consular rank (No. 76)—these are but a few of the instances. With the mediæval period the unfree artisans and the lay-workers connected with the monasteries succeed to the importance of the former *collegia*; the tolls granted the abbeys, the markets established to procure such tolls, the maximum price on grain and bread; the decoration of churches; services and dues to be given to the archbishop of Strasburg by the corporations thereof, etc.—on the whole a most instructive series, elucidating to some extent the tangled question of how people lived and of mutual rights. The Latin is the ordinary barbarous idiom, in some places crowded with expressions which demand careful manipulation and would furnish interesting philological items. Of all the centuries the tenth is the least well represented, by only two numbers, but it is also known as the darkest. The establishment of guilds and the relation in its various aspects of the feudal laws to these and

to the cities are represented in as many as fifty numbers. The first document in French in the collection is from June 1224, after this the two languages alternate. There are several lengthy charters, such as one stating the rules of a society for mutual assistance constituted by the armorers of Bayonne, November 30, 1213, and another dealing with the duties of the consuls and directors of the Levantine trade extracted from a statute by the city of Marseilles, 1253-1255. The further the collection proceeds into the fourteenth and fifteenth centuries, the more minute the regulations become and the easier to read, if not quite to interpret. The two volumes are in many respects a treasury for the one who wishes to make use of texts for instruction, the difficulties with which in some places they abound being but means for the wholesome exercise of faculties that otherwise rust in the easy reading of what has been written without opportunity for personal investigation. They are at the same time a pleasant enticement to the one who is for the first time confronted with the bewildering labyrinth of facts called mediæval civilization and eager to find the leading thread. If interleaved, the volumes would be well adapted to seminar work on the mediæval city. The many misspellings and other errata, however, must be corrected before the work can be entirely satisfactory.

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*Industrial Social Organization.* By J. C. VAN MARKEN. (Translated by S. De Jastrzebski.) 1901. 4to, pp. x+76.

MR. VAN MARKEN'S Yeast and Oil factories, with their related social institutions, at Delft, Holland, constitute one of the chief examples to be found in Europe of the attempt to harmonize the interests of employer and employees. In the organization of industry as here carried on the principles of profit sharing and employers welfare institutions have been carried to their logical extreme. Ground has been purchased and laid out in a charming residential park, in which the employees and their families live as far as the size of the park permits. Institutions of almost every conceivable character for the benefit of the workingmen have there been created. Some idea of the extent of this work may be gained from a chart contained in the present work entitled, "Scheme of Social Organization" which enumerates no less than 107 different ways in which work is done for the benefit of the workingmen and their families. Every need from kindergarten for the children to superannuation pensions for the old workingmen are provided for.