

THE UNITED STATES FEDERAL INTERNAL TAX, HISTORY FROM 1861 TO 1871. By Harry Edwin Smith, Ph. D., Instructor in Economics, Cornell University. (Boston, and New York; Houghton Mifflin Company, 1914. Pp. XIX, 357.)

This useful and valuable volume is one in the series which owes its existence to the generosity of Hart, Schaffner and Marx, of Chicago, and the one which received the first prize of \$1,000 for the year 1912. Dr. Smith came to the University of Washington this fall to take up work in connection with the newly established courses in commerce. His book is a carefully worked out and scholarly presentation of a difficult and involved subject. The treatment of the subject by Dr. Smith has made easy for the student to get access to the facts for they are all grouped about the separate and single phases of the subject. Following an introduction a chapter is devoted to each subject, as for example the "Direct Tax," "The Income Tax," "The Inheritance Tax," and "Stamp Taxes."

The closing chapters, XI and XII, present concretely "The Influence of Internal Taxes on the Import Duties," and the "Administration" of the whole system. Students interested in these subjects owe a debt of gratitude to Dr. Smith for the masterly and painstaking way he has made available a world of badly scattered material. Nineteen statistical tables give in graphic way the statistical side of the study. An exhaustive bibliography and an adequate index complete the volume.

EDWARD MCMAHON.

THE ESTABLISHMENT OF THE STATE GOVERNMENT IN CALIFORNIA, 1846-1850. By Cardinal Goodwin, M. A. (New York: The Macmillan Company, 1914. Pp. 359. \$2.00.)

This book covers the period of California history from 1846 to 1850, dividing the period into three parts. It deals first with the period from the American acquisition of the territory to the meeting of the constitutional convention; then follows the history of the constitutional convention; and the last part deals with the organization of the State government.

Much new material has been used and consequently many accepted facts and interpretations have been proven fallacious. One of these errors was the great influence of New York on the constitution; but Goodwin finds that Iowa contributed about seventy of the hundred and thirty-six articles and New York only twenty. He also has found new material which explains the entrance of the slavery question into the State: a Texan using his slaves for mining claim registry.

The book is well written; it is, however, a bit broken and irregular in its story through following carefully the chronology of events. The conclusion is very disappointing as a resume of the whole book, of the valuation of the new material and of the events. J. N. BOWMAN.

PROCEEDINGS OF THE WASHINGTON BANKERS' ASSOCIATION. NINETEENTH ANNUAL CONVENTION, 1914. (Spokane, Shaw & Borden, 1914. Pp. 232.)

This volume, compiled by W. H. Martin, the Secretary of the Association, gives the Proceedings of the 1914 Convention, held in Walla Walla. All similar records of the proceedings of Washington associations become a part of the institutional history of the state. Of special interest in the present volume is an article on the History of the Walla Walla Valley by Allen H. Reynolds.

THE SEATTLE MUNICIPAL WATER PLANT; HISTORICAL, DESCRIPTIVE, STATISTICAL. By John Lamb. (Seattle, Moulton Printing Company, 1914. Pp. 316.)

This report upon the Seattle Municipal Water Plant is a model for clearness and completeness. It is well printed and well bound and contains many excellent illustrations. It gives a surprisingly full account of the early water systems antedating municipal control.

THE RISE OF THE AMERICAN PEOPLE. A PHILOSOPHICAL INTERPRETATION OF AMERICAN HISTORY. By Roland G. Usher, Ph. D., author of "Pan-Germanism," Etc. (New York, The Century Co. 1914. Pp. 413.)

An attempt by a well known writer to present for the general reader a lucid account of the results of American History without over-burdening him with the details and processes by which these results were obtained.

UNIVERSITY OF ILLINOIS STUDIES IN THE SOCIAL SCIENCES. (Urbana, Illinois, 1913-1914.)

Three of these Studies have been received: The West in the Diplomacy of the American Revolution by Paul Chrisler Phillips, Ph. D., Assistant Professor of History in the University of Montana; The Development of Banking in Illinois, 1817-1863, by George William Dowrie, Ph. D., Assistant Professor of Economics in the University of Michigan; A History of the General Property Tax in Illinois by Robert Murray Haig, Ph. D., Instructor in Economics in Columbia University.