

tion of enterprise, initiative and capacity should be accorded the man who has completed a great state forest system with a one-tenth cent tax levy or the township trustee who built the best rural school in a middle western state at half the cost ordinarily paid for inferior structures. Pioneering and trail-blazing by intelligent officials, awake to the responsibilities and opportunities of their offices, should not be lost sight of in broadsides directed indiscriminately against all public officials on the grounds of extravagance and incompetence.

**No Law Better Than Its
Administration**

With respect to virtually all problems pertaining to revenues, expenditures and capital improvements, it might be recognized that practice begins where principles leave off,—that no law is better or worse than its administration. It is in the growth among public officials of conscientious effort to administer laws fairly and efficiently that one of the most hopeful signs in the tax field may be discerned. The fact that some municipalities say frankly, "We have no tax problem," is an eloquent commentary upon official thrift and integrity.

**Support of Able
Officials**

Support of able administrators is quite as important as criticism of the incompetent in any campaign by business men or taxpayers in the field of fiscal affairs of local governments. Recognition of official work well done is a salutary factor in any such movement.