

the condition of the masses, protect the poor and ignorant against exploitation, and otherwise insure the enjoyment of life, liberty and property. And the burden of effective law enforcement falls heavily on the citizen no less than on the government. For, unless the citizen is imbued with an intelligent concept of the supremacy of the law, no government, but the most despotic and tyrannical, can be expected to preserve and maintain even the semblance of a well-ordered society. We should, therefore, follow the injunction of Bonifacio, in his enumeration of the Duties of the Sons of the People: "Let the acts of each, in good government and the performance of his duties, be such as to serve as an example to his neighbor."

It is not enough that a citizen should take care that in his daily life he does not violate any of the many rules, regulations and ordinances of the State. He must also see that the laws are observed by the whole community, that the officers of the law attend to their enforcement and properly perform their duties. Passive inaction or tolerance is worse than actual and fragrant infringement of the law of the land, for in the latter case the law itself provides a remedy and administers a corrective measure to the erring individual; but the law is powerless to deal with that type of citizen who is so wanting in civic courage that he allows crime to be committed in his presence without even lifting a finger to prevent its execution, who is so lacking in civic pride that he tolerates the evils of vice and graft in the community, without even taking any step looking towards their eradication; who has such a distorted sense of civic values that so long as his selfish pursuits are not molested he does not even give a thought to whatever happens to his neighbors or to his fellow citizens for that matter, and who does not care whether there is such a thing as "government" or not.

A public office is a public trust. The beneficiaries of an established government are the people and the people only. The promotion of the common good is the guiding principle of all governmental activities. The holding of a public office is not an occasion for personal enhancement but is an opportunity for public service.

Citizens should participate not only in the privileges but also in the duties of citizenship. They should take a direct interest in public affairs, participate in the discussion of public policies, and exercise a prudent selection of the men who will carry out the measures for the attainment of the public

welfare. In the language of Kuzal, "Peoples and governments are correlated and complementary; a fatuous government would be an anomaly among a righteous people, just as corrupt people cannot exist under just rulers and wise laws. 'What the people are, so is their government.'"

IV.

PAY YOUR TAXES WILLINGLY AND PROMPTLY. CITIZENSHIP IMPLIES NOT ONLY RIGHTS BUT ALSO OBLIGATIONS.

Taxation is an essential power of government. Man is a social and political being. His nature demands that he live in the society of his fellowmen. Living in society, however, entails rights and duties, among the most important of which is the duty of each and every citizen to pay his just share in the expenses of the government. We enjoy rights and privileges under the protection of the established government and we must pay the price of that protection.

Taxes are needed to defray the cost of public administration, law enforcement and dispensation of justice; national defense, and the promotion of social justice; and other important public services like the promotion of education, agriculture, trade and industry, as well as the construction of needed public works and improvements.

When the early Filipinos fell under the suzerainty of the Malayan empires of Shri-Visaya and Madjapahit and the Chinese Ming Dynasty, taxation took the form of tribute and it was distasteful because it was a mark of subjection to alien domination. And when the Spanish *conquistadores* came, this form of tribute was renewed and imposed in the guise of "polos y servicios." Tax revolts were frequent which were directed not only against the abuses of the tax collectors, but also against the principle itself. Where, however, the Filipinos believed that the contributions were for their benefit, they readily paid their dues.

When by proclamation of February 8, 1814 the Governor-General explained that civil taxes were essential in order to defray the expenses of the government, taxation proved nevertheless irksome to the Filipinos because they did not have representation and hence had no voice in that government. Taxation without representation in the Spanish Cor-