

78 years old, and the senior bishop of the Protestant Episcopal church in America.

—Private Devine, of company H, Fifteenth United States cavalry, is reported to have been sentenced by court-martial to 20 years' imprisonment for saying, when he heard that President McKinley had been shot: "Served him right."

—The statistics of exports and imports of the United States for the fiscal year beginning July 1, 1901, as given by the August treasury sheet, were as follows (M standing for merchandise, G for gold and S for silver):

	Exports.	Imports.	Balance.
M	\$216,457,675	\$145,903,927	\$70,553,648 exp
G	2,923,832	4,873,704	1,949,872 imp
S	8,218,944	4,815,500	3,403,444 exp
	\$227,606,351	\$155,493,131	\$72,112,220 exp

—The emperor of Germany gave the czar of Russia an imposing reception on the 11th, upon the occasion of the czar's passage through Germany in his journey to France. The tsar and his suite arrived in France on the 18th and was received by the president and his ministers at Dunkirk. The party went by rail to Compiègne between lines of soldiers guarding each side of the railroad track all the way.

## MISCELLANY

### THE PENALTY OF CONQUEST.

We are mad—grown mad in the race for gold.

We are drunk with the wine of gain.  
The truths our fathers proclaimed of old  
We spurn with a high disdain.  
But while the conqueror's race we run,  
Our rulers should not forget  
That the God who reigned over Babylon  
Is the God who is reigning yet.

Would we tread in the paths of tyranny,  
Nor reckon the tyrant's cost?  
Who taketh another's liberty,  
His freedom is also lost.  
Would we win as the strong have ever won?  
Make ready to pay the debt.  
For the God who reigned over Babylon  
Is the God who is reigning yet.

The ruins of dynasties passed away  
In eloquent silence lie;  
And the despot's fate is the same to-day  
That it was in the days gone by.  
Against all wrong and injustice done  
A rigid account is set.  
For the God who reigned over Babylon  
Is the God who is reigning yet.

The laws of right are eternal laws.  
The judgments of truth are true.  
My greed-blind masters, I bid you pause  
And look on the work you do.  
You bind with shackles your fellow man.  
Your hands with his blood are wet.  
And the God who reigned over Babylon  
Is the God who is reigning yet.

—J. A. Edgerton, in Democratic Magazine.

The bookkeeper who had worked 12 hours a day for 30 years paused to look at the captivity of a cahari.

"How pathetic!" he exclaimed.—  
Life.

### THE SERVICE OF HENRY GEORGE TO RELIGION.

At a dinner given in New York, Saturday night, September 7, Rev. Herbert S. Bigelow, of Cincinnati, delivered an address on "The Religious Aspect of the Philosophy of Henry George." Mr. Bigelow said in part:

The philosophy of Henry George involves merely the application to social affairs of those fundamental principles which, in the abstract at least, religion has always taught. Henry George had the strength of the clergyman's convictions.

Man learns that his happiness is impaired if, through ignorance or neglect, his conduct is in conflict with natural laws. Henry George showed that the poverty which men had dutifully submitted to as a part of the natural order, was evidence that man had not yet learned to arrange his social affairs in accordance with the natural order.

In helping men to see the operation of natural law in the domain of political and social affairs Henry George supplied a compass which will direct the reforms of the future; he strengthened the foundations of a rational faith; he widened the scope of morality; he dignified the office of the Christian minister whose duty it is to teach the nation as well as the individual the meaning of that prayer, Thy kingdom come.

It was an immeasurable service which he rendered religion when he showed that when men obey the laws of God's universe they will be able to abolish the plague of poverty as certainly as they have abolished the bubonic plague and the smallpox.

The church is not serving humanity completely, it is not doing everything possible for the race, until it recognizes the essentially religious character of the struggle for freedom. It is doing only half its work when it appeals to men to be good while ignoring the fact that unjust laws make it unnaturally hard to be good.

The economic condition of a man has more to do with his salvation than his theological opinion. The church cannot be a vital force in this age, it can be nothing but a "salvation zoo" if it does not teach men that when their brothers are oppressed it is a higher religious duty to be breaking chains than counting beads.

What's the use of trying to legislate men up? Why not stop legislating them down? The crimes which the law commits against the people in the slums are far greater than the crimes which they commit against the law.

The golden rule is good politics. The Declaration of Independence is good

religion. That is creed enough for the political and religious faith of a democracy.

No man can be a true Christian without being a democrat at heart. Faith in the faithfulness of God's universe, faith in the inherent virtue of man, faith in liberty, faith in the practicability of the right, faith in the power of truth and in the future of the race—that is the faith which inspired the philosophy of Henry George.

### TOM JOHNSON ON RAILROAD TAXES.

Editorial in Chicago Chronicle of September 7.

The report of Mayor Tom L. Johnson of Cleveland on the true value of Ohio railroads for purposes of taxation is to the effect that often property owners are assessed about three times as much in proportion to the value of their property as the railroad companies are.

It is to be observed that this is the report of Mayor Johnson, not of the agent who compiled the facts and performed a certain kind of clerical work for him. Mr. Johnson approves all the findings and adopts the report as his own.

It is to be observed also that Mayor Johnson is not a populist or any kind of a socialist. He is a man of large wealth, who is himself a leading spirit in more than one corporation. He knows what corporations are, including railroad companies, from large personal experience. He is, therefore, far from being an enemy of corporations. On the other hand, he is a man not at all likely to be deceived in regard to such facts as his report deals with.

From the nature of his business interests he cannot be suspected of a desire to rob corporations merely because they are corporations or for any other reason. At the same time he is not the kind of man to be imposed upon by undervaluation fallacies or tricks.

In short, we must assume that he wishes the railroad companies to bear their due proportion of the public burdens, neither more nor less. And his attitude in this respect is that of all intelligent and fair-minded men.

Now what Mayor Johnson finds is this: The railroads in Ohio are assessed at \$117,000,000, and this is only about 21½ per cent. of the true value of their property in the state of Ohio. It is commonly assumed that other property in the state is assessed at about 60 per cent. of its true value.

At the same ratio railroad property would be assessed at over \$321,000,000, and the revenue derived therefrom should be \$6,171,000 instead of \$2,109,000.

While it is true that railroad companies ought not to be fleeced because they are corporations or for any other reason, it is equally true that they are not entitled to special favors. Those who demand that they bear their just share of the public burdens are not their enemies any more than they are enemies of their individual neighbors with respect to whom they make precisely the same demand.

The facts reported by Mayor Johnson show that in Ohio the railroads are not bearing their share of the burden. What is true in Ohio is not unlikely to be true elsewhere. The companies know how to look after their own interests as well in one state as another. The facts go to show that they are not the victims of persecution in the matter of taxation, but that, on the contrary, they are more favored than individual property owners.

They cannot rightfully complain, therefore, if individual property owners insist that the subject be thoroughly investigated and that if the companies are found to be specially favored the favoritism shall cease. The companies have power enough to pass on part of the burden to the community in general if at any time it becomes really excessive.

#### THE RAILWAY TAX ISSUE IN OHIO.

Editorial in the Springfield Republican of September 13.

The informal opening of the democratic campaign in Ohio took place last week, when Mayor Johnson, of Cleveland carried the matter of the assessment of the railroads of the state for taxation up to the state board of equalization at Columbus. This board is composed of the state auditor, treasurer, attorney general and railroad commissioner. It is a republican body and is empowered to adjust the county assessments of the roads and change the figures so far as the facts justify a change. The Ohio law calls for the taxation of railroad property according to its real value the same as other property, and decisions of the supreme court have made the market value of the property the standard by which to adjudge its worth for purposes of taxation.

Mayor Johnson went before the state board armed with a printed re-

port prepared by Prof. E. W. Bemis at Mr. Johnson's request, showing the true value of the railroads in Ohio for taxation. Among others present were Col. Kilbourne, democratic candidate for governor, Mayor Jones, of Toledo, and representatives of the Ohio League of Municipalities which has undertaken to support the Johnson tax reform movement. Curiously enough the state board began at once the suppressive tactics employed by the county auditors when Johnson made his appeal to them. Their first step was to deny the petitioners an adequate hearing. Next it was decided that the board could only equalize, not increase, the county auditor's figures, but when it was shown that the board had repeatedly exercised the power to raise the figures that position was abandoned. Then there was an apparent attempt to browbeat the Cleveland mayor, which will explain the severity of Johnson's closing remarks at the hearing:—

The big corporations get all the benefits of the present methods of assessments. How? By influencing auditors, by influencing legislators, by influencing courts and by influencing elections. Let us take off the mask and be frank with each other. I say that no auditor or other official who has a railroad pass in his pocket or accepts other favors from these corporations is a fit man to say how much of the tax burden they shall pay. Some men may be above these influences, but I doubt it. Why, gentlemen, this business of extending favors to public officials has even gone so far as to extend to your august body. Two of you accepted an invitation of a certain railroad official to take a long trip in a private car to California. I hope it did not influence you.

And not a word of response or explanation came from the members of the board.

Prof. Bemis's exhibit of present railway valuations and assessments in Ohio was of an astonishing character. He computed the fair cash values of several properties on the basis of the quoted market value of their securities. Where this value was readily obtainable, the relationship between net earnings and total market value was noted and applied in the case of roads whose market value was not readily obtainable, in order to determine their value. The fairness of the method does not seem to have been questioned by the board. It showed, however, that the total estimated true value of all the steam roads in the state is \$535,059,811, and it further appears that farm, mercantile and other property in the state is commonly assessed for taxation at 60 per cent. of its true or market value. Accordingly the roads should be, on that basis, assessed at some \$321,000,-

000, but as a matter of fact their actual assessment by the various county boards aggregates only \$117,000,000, or about 21 per cent. of the true value. The Johnsonites figure that the roads should pay to the counties this year taxes aggregating \$6,170,990, while they are actually assessed to pay only \$2,108,734—showing a loss of over \$4,000,000, which the roads would pay were they taxed on an equality with the property of merchants, farmers and others.

The roads are yet to make their argument before the state board. But it is easy to see that a pretty sharp and appealing issue is being made up for the state campaign should the board refuse to change the assessment materially. Evidence is not wanting to show that the taxation of railroads in Ohio per mile is little more than one-half of what it is in the adjoining state of Indiana, where actual values should be lower on account of the smaller density of population and absence of large cities with expensive terminals and approaches.

#### THE LESSON OF THE TRAGEDY.

The springs of action which terminated in the shocking and revolting tragedy at Buffalo last Friday may run back to the dismemberment of Poland. The young man who fired the shot which laid the president of the United States low was not born in Poland, but Polish blood is in his veins and doubtless Polish traditions have affected his life. Some old strain of the patriotism of that unhappy country and of the hatred which long oppression and hoary wrong engendered among its people may have survived in this son of an unbalanced woman to fire his imagination and send him forth with the slumbering passions of his race kindled to flame and with murder in his heart.

The mad dog cry has already been raised and in its tumult and fury all soberer appeal is lost. The tragedy is deplorable in every conceivable view. It is deplorable that any human being should be shot down in cold blood. It is deplorable that a high officer of the government should become the victim of a maniac's malevolence. It is deplorable that the nation should be shamed and disgraced by a deed that no charity can excuse. But more deplorable than the deed is the spirit of anarchy which it has aroused even among men of sober mind. Senators of the United States, gray-headed men of long experience, catch its fatal infection, forget civic order, cast aside the traditions of their country,