

people as possible. Hence our suggestion for a treatise. We suspect, however, that if such a treatise were made, it would show that most of those "safe and sane" advocates of natural law are in the same state of mind that Mark Hanna was in when he told the Republican party to "stand pat" and "let well enough alone." When you hear oily talk about natural law, the chances are nine in ten it is all for the cult that worships the god of things-as-they-are. In the eyes of that cult natural law is pretty apt to mean "any old thing" that doesn't disturb respectable graft. To your respectable grafter any variation from the present system would be "unnatural," "artificial," and "highly dangerous."



ASSESSMENT WORK UNDER THE SOMERS SYSTEM.*

With the completion of the assessment of realty in the city of Houston, Texas, under the auspices of Tax Commissioner Pastoriza and Assessor Welsh, and by means of the Somers system, seven cities of the United States have been assessed wholly or in part by Somers system methods.



Along with the agitation and discussion on taxation in every part of the country, there has gone an examination of methods of assessment under present laws. Citizens have begun to see that while they may or may not think it wise to change any of the larger fiscal policies, the time for better methods of assessment of realty for taxation purposes is at hand—especially as no new laws are necessary for the purpose.

*This article, written at the request of The Public by Edward W. Doty of Cleveland, a member of the Ohio Constitutional Convention and chairman of its committee on taxation, is intended to bring down to date the work of the tax valuation department of the Manufacturers' Appraisal Company of Cleveland (of which Mr. Doty is the manager) in promoting the adoption by cities of the Somers system of land valuation. The Somers system was first used in St. Paul by its inventor, W. A. Somers, some twenty years ago, and was first introduced in Cleveland by Mayor Tom L. Johnson about ten years ago. Mayor Johnson afterwards induced the Appraisal company to establish its present tax department under Mr. Doty for promoting the system. The value of the Somers system has been demonstrated in other places than those in which it has been adopted as stated by Mr. Doty; notably in Philadelphia, where its value is generally acknowledged after an extensive demonstration. Its adoption there by the city authorities was prevented by local land monopolists whose tax-dodging it exposed. The growing tendency toward land value taxation gives to experiments with the Somers system special and timely interest. For previous articles on the subject see Publics of February 24, 1911, page 173; and March 10, 1911, page 224.

Equality of assessment interferes not at all with the man who desires changes of an economic nature in the tax laws, nor does it interfere with the notions of the man who desires to retain present methods of taxation, no matter what those methods may be. All citizens realize that whatever the subjects of taxation, land values must bear their share, whether that share be all or only a part of the tax burden. They also realize that the owners of land should carry that proportion of the taxes which the value of their holdings bears to the value of all holdings. In other words, equity and justice are to be desired, so far at least as the relations of individual owners to one another are concerned.



The Somers system being primarily a computation system, by which the value of the whole may be assigned among the owners, to each in proportion to the value of the whole or of any part of the whole, appeals to citizens wherever studied; and those who live in cities where the Somers system has been installed, have for the most part come to see the justice of its principles and the effectiveness of its methods. It is a remarkable fact that even those who have been in the habit of escaping their just share of the tax burdens of a community because inadequate assessment methods have made escape possible, are as a rule complacent in the face of what is to them an increase in the number of dollars that they have to pay into the public treasury after they have witnessed and taken part in an assessment of all the realty of their community under Somers system methods. In every city where the Somers system has been used, many of the so-called "big" owners who have opposed the introduction of this system at the start, have publicly changed their minds after the assessment work was over with—and almost always on the ground that every taxpayer is treated alike. Even these men, who have been allowed to get into the habit of escaping tax burdens because they can, or because they think they have to in self-defense, are really willing to pay their share without protest when they have public evidence, as they have where the Somers system is used, that they are really paying their share and only their share. This fact is one of the collateral benefits of a just assessment, for it is a benefit to any community to have its taxes so laid that its citizens willingly bear their share of the public burden. So far as known, no other assessment method yet used has ever produced any such widespread satisfaction as the Somers system.

But perhaps the greatest gain to a community that uses the Somers system, is that which comes from the taking part by individual property owners in the work of assessing the realty of their community. It is surprising how much help the people of a city, great or small, can give in the assessment of their city if the chance is afforded. The Somers system methods make it possible for all the people of a community to take part in the assessment, and help the assessor to come to a fair conclusion of value.

This is possible because the Somers system is the only method by which neighbors can easily exchange opinions on the value of their property. Whenever it is really easy to perform a task, it is much more likely to be done. Therefore, when the Somers system makes it easy to exchange opinions on value for the benefit of the assessor, the community always responds. The effect of this public work upon the public itself is wonderfully beneficial to all who make up that public. This has been noticed in every city where the Somers system has been adopted or exhibited.



Cleveland, Ohio, was assessed two years ago under the supervision of Mr. Somers himself. Cleveland has a population of 560,000. While there was not time to ascertain the community opinion in every part of the city to the extent that would have been beneficial in the highest degree, yet enough was accomplished along this line to produce general confidence in the assessment and equity in the tax burdens. Property is bought and sold in the city of Cleveland, and loans are negotiated at the banks, on the basis of the assessments. Values have been standardized to a degree never before dreamed possible.

These observations apply also to the Columbus, Ohio, assessment, except that there was perhaps a greater degree of care in determining values there than in Cleveland; this being true because the assessors in Columbus, which is only a third as large as Cleveland, were able to obtain three months' longer time for the completion of their work.

The city of Springfield, Ill., was most carefully assessed last year by Assessor Burke Vancil, using Somers system methods. Mr. Vancil spared no pains to get at community opinion of land value. Springfield has but 52,000 people, so that the task for the assessor was not as great as in the Ohio cities named. Springfield was divided up into 35 sections. The people living and owning property in every section responded to the invitation of Mr. Vancil to come to public

meetings and exchange their opinions on the value of their own property. They appeared to like to do it; they liked to talk about something that they knew something about, and they liked to take part in the public function of assessing property for their city.

The city of East St. Louis, Ill., had doubled in size in ten years. Its population is about 60,000. Assessor McWilliams installed the Somers system, and 45 citizens of that city, real estate owners and dealers, retail merchants, doctors and lawyers, passed judgment on the land values of that city in public meetings. Any citizen who desired could attend and tell what he thought about values. These 45 citizens may be said to represent fairly the public opinion of East St. Louis on almost any public question, especially when they are called upon to work in the open as they were under the Somers system. Since the work has been completed, leading business men of that city who took part in this public work have publicly expressed themselves to the effect that the Somers system has done more for their city than anything that has been installed there. It did this only because it made it possible for the citizens to do for themselves a task that had before been impossible for them to do.

The Somers system was installed in the business districts of Joliet, Ill., and Denver, Colo., and with the same effect except in a more limited way, necessarily, than in the other cities.

Houston, Texas, has just completed its assessment of the whole city under Somers system methods. Every newspaper in the city is loud in its praises of the effect of the work there. It is too early to get a perspective of the effect as in other places, but Tax Commissioner Pastoriza observes in a newspaper interview that the thoroughness of Somers system methods has disclosed enough property that had escaped any taxation at all, to pay with the tax upon it in one year the entire expense of installing the system. The work there was similar to that in other cities, and real estate men, real estate owners, Chamber of Commerce members, ordinary citizens, all improved the opportunity to take part in the assessment work. The good result in Houston has been so evident that the news of it has spread to other Texas cities, many of which are now considering the installation of the Somers system for their next assessment.

Investigation of the Somers system methods is active also in the East. Mayor Fitzgerald of Boston has called for an investigation of its merits, and this will soon be had. The City-Wide

Congress of Baltimore, an organization made up of representatives of 100 or more civic societies of that city, has investigated the system and endorsed its installation there.

The Iowa cities, many of them, have begun to study the system with the idea of using it for next year's assessment work. Many cities on the Pacific slope have inquired about and are studying the system at long range. And so it goes. The effect in each city that installs it, encourages its introduction in other cities.



Publicity of assessment work and accuracy in distribution of values thus obtained, will win in the end; the Somers system is the only method yet devised that provides for these two essentials, and this fact is the secret of its success wherever tried.

E. W. DOTY.

EDITORIAL CORRESPONDENCE

THE MEXICAN INSURRECTION RE-ACTIONARY.

Los Angeles, Cal., March 27.

I trust that you may be able to find room in your newspaper for the following article on the Mexican situation, which I hope will prove of interest to readers in the general confusion prevailing on that subject. I speak from the knowledge of one who has lived in Mexico practically from infancy, who was educated there, and has studied the history and politics of that country from childhood.

The Madero revolution, as I think is generally conceded, was an attempt to overthrow a dictatorship which had of late years degenerated into a despotism so shameless and tyrannical that it was impossible longer to endure it. The Dictator, in his advancing age, had practically resigned his absolute power to a group of men who formed the heads of what is known in Mexico as the Cientifico Party, and these, shielding themselves behind the great General's fame and prestige, converted his at one time beneficent rule into a perfect orgy of unbridled tyranny, greed and exploitation. The appalling electoral fraud of 1910, and the wholesale arrest and persecution of members of an Anti-re-electionist Party, thrown into startling relief by the brutal mockery of the Centennial celebrations, marked the end of Diaz. The country rebelled, and, after a brief struggle, the revolution obtained what appeared to be a complete triumph.

The resignation of Diaz and Corral, however, and even the election, by an overwhelming majority of votes, of the hero of the population revolution, Francisco Madero, constituted only a partial victory. The "Cientificos" and their money had still to be reckoned with before the liberal ideas of the new administration could be carried out; and it is against

the carrying out of these liberal ideas that the whole fight is being made.

In reality, the present "revolution" is not a revolution at all, but a reaction—an effort on the part of the Cientificos, whom Madero deposed, to get back into the place of supreme power from which they were ousted. The money and the munitions of war that keep the disturbance alive come from the Cientificos, and go to arm and equip the lowest of the peon class—men, a few of whom, in their hopeless ignorance and illiteracy, have been persuaded that Madero has failed to keep his promises to them, but most of whom are nothing but bandits and pillagers. A short time ago this "revolution" had no head at all, no political significance; for Zapata was never anything but a bandit, whose methods of warfare were barbarous and intolerable. Then the Terrazas family, and the bankers and land owners of Chihuahua openly gave Pascual Orozco \$1,000,000 to equip an army against the city of Mexico "for the overthrow of Madero"; and, in addition, Alberto Terrazas gave him \$10,000, and he was promised, and subsequently received, \$90,000 more. That is why Pascual Orozco, erstwhile commander of the Government troops in Chihuahua, to whom Madero had entrusted the safeguarding of that State, is now shouting for Vazquez Gomez. For an equal sum of money he would doubtless shout as lustily for any one else, and, indeed, he is already veering around to De la Barra.

Certainly the money that bought Orozco was not furnished by peons fighting for liberty against plutocracy—which is what some people appear to think the present rebellion stands for. It came direct and barefacedly from the pockets of the plutocrats—Terrazas and Creel, the kings of the Cientificos—and it went to pay ignorant peons to fight against the man who promised the peon redemption, and to put back into power those same Cientificos, that they may continue to exploit the peon in the good old way.

The reason the Cientificos and land owners are so determined to overthrow Madero is precisely because he did not break his promises and betray the ideals of the revolution. He had promised the people primarily that he would divide the land, and upon entering office, he at once took steps toward the fulfillment of that pledge. He did not undertake to accomplish this division by confiscation nor arbitrary measures, but by the simple application of a land tax tantamount to the putting in force of what is known in this country as the Singletax.

The land of Mexico is held in enormous tracts owned by a few rich men. The Terrazas and Creel families own the entire State of Chihuahua; the Madero family itself owns practically all of Coahuila; three or four men own the Territory of Tepic; and so it goes in every State in the Republic. There were, it is true, large bodies of Government lands which could be taken up by any one desiring; but, under the Diaz regime, frightful inroads were made into these tracts by the wealthy hacendados. Already, in the few months that he has been President (for he only entered office last November), Madero has reclaimed as national lands 30,000,000 acres, and has established a bank backed by the Government for the purpose of making long-