

THE TAX SITUATION IN OHIO.

Cincinnati, October 5th, 1914.

On July 31 The Public published an article by me concerning taxation in Ohio. In that article I attempted to set forth clearly the subject as it is now discussed in practical politics. I quoted with some fullness decisions of courts as well as the conclusions of a number of tax commissions and acknowledged authorities not alone on the general property tax but on tax administration. I also quoted the provisions of the constitution of Ohio and the laws of the state on taxation.

I must dissent from the evident approval of The Public of the Republican party's supposed declaration in favor of what its platform calls "home rule in valuation and assessment." The Republican party is in favor of nothing of the kind. What it is in favor of, or rather pretends to be in favor of, is to have tax assessors locally elected instead of appointed by the governor. They favor this not because, as The Public assumes, they favor classification of property, a low rate on one class of property or several classes of property or the exemption in whole or part of any class of property. They favor it wholly because they have been claiming that Governor Cox is "building up a state machine" by the appointment of assessors. They favor it because in Republican strongholds they will secure control of the taxing machinery. What that control means in Ohio on the part of the Republican party constituted as it has been and is, is too well known for its record of oppression, favoritism and corruption to require repetition here.

The Republican party and especially its candidate for governor, Congressman Frank Willis, is as devoted to the general property tax and the absurd Smith one per cent law as an eleventh century partisan of those measures in the state. On the other hand, Governor Cox, while not opposing the general property tax or the Smith one per cent act, has done as much, if not more, than any public man in Ohio to introduce administrative efficiency and justice as is possible with the general property tax imposed by the state constitution.

The Public refers to the experience of Pastoriza in Houston, Tex., as if that was to be duplicated in Ohio if the Republican party program is introduced. The Republican party had upwards of half a century in which to introduce the Pastoriza practice had it chose, but it did not. The declaration about "home rule in valuation and assessment" is the baldest hypocrisy. It means nothing more than the local election of tax assessors.

The Public editorials assume in the first place that in Ohio cities or counties there would be but one assessor elected as in Houston. But the fact is that the system favored by the Republican party is the election of an assessor in every ward and township in a county. In Cincinnati that would mean twenty-six assessors. Surely it cannot be supposed that twenty-six men would agree to do what Pastoriza is doing in Houston. These assessors, before the passage of the Warnes law, had the appointment of their assistants, so that there were in Hamilton County an army of 371 men. With few exceptions, they were mere creatures of ward and township politicians and inefficient.

But even if there was to be but one locally elected assessor, The Public assumes that he would be a Pastoriza. Since there has in history been but one such in the entire United States, it is a violent assumption to suppose that such a man elected, in say Hamilton County that contains Cincinnati, would be a Pastoriza.

Such a man in Ohio would be a criminal. He would violate not alone the law but the constitution of the state. This constitution provides that "all property, both real and personal, shall be taxed by a uniform rule." The Ohio courts, and I quoted them in my former article, have repeatedly held that local assessors have no power to classify property but must value "all property by a uniform rule." The rule of uniformity is in Ohio a constitutional rule and is buttressed by statutes as strong as language can make them. While I might desire to be in Houston under tax assessor Pastoriza exercising choice, I certainly would view with alarm the prospect of being under a Republican assessor in Ohio exercising choice in taxation.

What Mr. Willis would do can only be judged by what he has done. In the state legislature, as in Congress, he was an extreme reactionary. On the other hand, Mr. Cox has shown himself a progressive man. Ohio has on its back, we singletaxers believe, a body of death in the general property tax, but it is not of Governor Cox's making. The people of Ohio are responsible for it. The defeat of Governor Cox would be a distinct backward step. His advocacy of the legislative creation of a commission to study the relation of municipal finance to state finance, as well as the appointments he made of members of that commission, shows a sincere desire to get at the truth of taxation.

ALFRED H. HENDERSON.



SHERMAN'S INCONSISTENCY.

Atlantic, Ia., Oct. 8, 1914.

It is said that Senator Sherman opposes the Singletax because it is taking from those who have and giving to those who have not.

But he favors the protective tariff that takes from those who have little and gives to those who have much.

"Every one to his notion," as the old woman said when she kissed the cow.

HENRY HEATON.



CAUSES OF WAR.

Washington, D. C., Oct. 8, 1914.

The Woman's Single Tax Club of the District of Columbia held its first meeting of the season 1914-1915, at the home in Riverdale, Maryland, of the president, Monday evening, October 5th. It was decided to establish headquarters at the home of Mr. and Mrs. James Hugh Keeley, 209 East Capital street.

Mrs. Alice Thacher Post gave an address on "A Kindergarten Lesson on War." She said all wars came from one or more of six causes. First, Religion, from which we are not likely to have another war, owing to advanced thought and higher civili-