

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,

depreciate its institutions, disregard its laws and its safeguards of liberty, and with primal ferocity appeal to that same spirit of force without reason which impelled the assassin to his deadly work.

Lynching is boldly urged by men like Cullom and Platt; and David B. Hill wishes to extend this fanaticism of disorder beyond the assassin into vague fields where anarchy is supposed to lurk and to propagate its schemes of murder. He urges the inauguration of a reign of proscription such as that which has followed the Jews from land to land for 2,000 years and such as that which Russia practices to-day in her fear of the people. He demands that weapons shall be placed in the hands of fanaticism for the hunting of men and women supposed to hold views contrary to those commonly accepted; and were his plan adopted free thought and free speech would be at an end, repression would take the place of uplifting freedom, the era of witch-burning and of Jew baiting would come again. . . .

The peril of this tragedy lies less in its attack upon the head of the nation and the idol of a great party than in the reaction it excites. It makes even such papers as the Springfield Republican forget their teachings and their traditions and hark back to the devices of kings and despots for curing evils such as this great one which has found shocking expression in a madman's bullet. The Springfield Republican joins in the mad dog cry. Proscription and repression are its weapons for fighting this phase of social disorder. Yet for curing other forms of social disorder it does not advocate worse disorder. It does not suggest the lynching of those anarchists who defy all government and all morals in the evasion of private ambitions and the satisfaction of personal greed. Yet these anarchists take more lives every day in the year than all the other anarchists take in a hundred years. They bring sorrow into thousands of homes. They orphan children and widow women; they drive men to despair and send them forth through the gate of vice into the highway of crime; they worse than kill government by corrupting it; and they mock at God by disregarding all his commandments and by trampling his sons and daughters under the heel of their sordid oppressions.

Freedom is still the ideal of democracy. If wrong challenges the nation, it is not because freedom has been abused; it is because there have been

restrictions somewhere upon it. And when fear hovers over a country it is a portent of rottenness below. For fear, as Emerson says, is a carrion crow, and though you see not well what he hovers for, there is death somewhere. That obscene bird is not there for nothing. He indicates great wrongs which must be revised. And this is the deepest lesson of the appalling tragedy at Buffalo.—Editorial in Johnstown (Pa.) Democrat of September 9.

LYNCHING IN THE STATE OF MISSISSIPPI.

THE GOSPEL IN MISSISSIPPI.

An editorial published in the Boston Herald of August 27.

In another part of this issue of the Herald is printed a sermon, preached by Rev. Quincy Ewing in St. James' Episcopal church, in Greenville, Miss., for which we bespeak a reading. We hope that every Christian will read it, and that every politician will read it. No clearer, braver note of righteousness and patriotism regarding the unchristian and unpatriotic barbarism of lynching has been uttered by any voice in the north or the south. It is an indictment of the prevalent, uncivilized conditions in the state of Mississippi and other southern states, showing itself also in sporadic manifestations in some northern states, and certain to spread if unresisted. This utterance cannot be derided and dismissed as a Pharisaical, I-am-holier-than-thou preachment of a northern sentimentalist, who does not know what he is talking about, and fails to apprehend the peculiar conditions of southern society. Mr. Ewing was born and reared in the south, the far south, "sired and grandsired, mothered and grandmothered," as he says, "by southern people." But no northern man, not one, so far as we can remember, has spoken with a more sane and solemn condemnation of the crimes of brutal lawlessness committed in the abused names of purity and justice than this southern clergyman and patriot.

We do not know for what reason he bears his historic names; but if, instead of being by birth and ancestry a southerner, the blood of all the Quincys and all the Ewings ran in his veins, his nobility and eloquence would add honor to their fame. He speaks with the conviction and serious earnestness of a prophet of God in a time of moral degradation and shame. He makes no weak, compro-

missing apologies for the wrong he exposes and denounces. In truth, he strips it of the sophistications with which craven Christians and mob-cultivating politicians have attempted to disguise or minimize its enormity. He has no mercy on those northern politicians and journalists who condemn and condone in the same voice. It seems not two weeks since we read in a Boston newspaper a discussion of the crime of lynching that went far toward accepting as valid and sufficient the commonest excuse for it. This sermon, coming so soon after, suggests an incident of the anti-slavery contest. When Edward Everett had made a soothing speech in the house of representatives deprecating agitation, and treating the institution of slavery with apologetic approbation, John Randolph, of Virginia, rose in his place and, pointing his terrible finger at the Massachusetts representative, retorted: "I envy neither the head nor the heart of the man from the north who rises on this floor to defend the institution of slavery on principle." So this southern clergyman, without personality, of course, and without conscious sarcasm, leaves the northern apologists of negro lynchings under a rebuke not less scornful because the scorn is unspoken.

It must not be supposed that this sermon is "sensational," in the common newspaper sense of the word. There is no ranting in its phrases. The internal evidence is that it was intended only as faithful plain talk to his own parish in the city of Greenville and the county of Washington, lying along the Mississippi river, in the mid-latitudes of the state. There is no indication that it was consciously preached to the whole south, or would ever be heard of far from his pulpit. Almost all of its illustrative facts are local, matters within the cognizance of the men and women who heard him, being in this regard singularly like the discourses of the Master. How it got to the north we do not know. We find it in the New York Sun of Sunday, and presume that it may have had a local publication, and been discovered by some exchange editor, who sagaciously apprehended its merit and significance. Truth, wisdom and humanity shine in it with singular brightness. It is a light which, in the nature of things, could not be long hidden under a bushel.

After all, the most surprising and