

city, in blocks, but without property lines. This blackboard will also exhibit in figures the value of the center lot on each of the four sides of each block, these valuations to be calculated in each instance upon the basis of the market price per front foot (100 feet in depth) of the least valuable property on the block and the side of the block to which the center lots so valued respectively belong. The center lots so valued will serve as standards or units for the valuation, by comparison, of the more valuable lots.

I think that Mr. Somers's invention for valuing property for taxation, as explained in his pamphlet, will very greatly facilitate our work; and with the aid of the blackboard arrangement I have explained above, we hope to utilize it in such manner as to present the question of bare land valuation to an interested audience. The assessors are expected to act as judges; my representative will be prosecuting attorney, as it were, advocating high valuations; individual owners will be expected to defend low valuations if they can.

What I look for in the end is an increase of the aggregate of lot valuations to a point at which they will bear to the aggregate improvement valuations something like the proportion of two or three to one. Today, land and improvements are assessed at about the same amount.

In addition to this work, I have employed Prof. E. W. Bemis, and we have been making a campaign against the present assessment of steam railroad property for taxation. Eighteen or 20 of the railroad assessing boards have met in Cleveland, and we have been able to show in each case that the railroad property was assessed at from 5 to 15 per cent. of its true value in money, averaging very much below ten per cent. when considered all together. These local boards have made only slight increases in assessments as a result of our appearing before them, and we propose to carry a protest to Columbus before a board of equalization composed of four state officers who have the power to increase these assessments without limitation. We may fail there, also, but we are arousing this entire state on the subject, and the question appeals to the rural districts more strongly than was anticipated.

Our aim is to make this the principal issue at the election of members of the legislature next fall. Should

we succeed in doing that, I predict a revolution in the conservative country vote.

We propose showing that more than \$500,000,000 of steam railroad property escapes taxation through the ignorance or cupidity of the auditors in the 88 counties. We will also show how much each county loses by the present unjust plan. There isn't a county in this state that is not affected, and the distinctively farming counties are the heaviest losers.

From the responses I have received from all classes of citizens in this state, I feel that we have touched a sympathetic chord, and I look for great results for just taxation. It seems to me that the issue of taxing railroad property as high in proportion as other property, will be the thin end of the single tax wedge. It will give us a hearing before the farmers that we could hardly have hoped to get in any other way; and to get a hearing before them for the single tax is assuredly to get their cordial support.

My ability as mayor to accomplish something for the single tax cause is growing on me. Opportunities seem to be opening up. For instance, a board of equalization, having to deal with all classes of property in this city, assessing real and personal property, steam railroads, street railroads, gas companies, etc., is in existence here. This board has never used the power in the past and has generally been filled by very ordinary, if not corrupt men. I have discovered that this board is appointed by the mayor, two every year, they holding office for three years. By some strange accident I am the only mayor in the state of Ohio that has this appointing power. The first two vacancies would have occurred the 16th of next July, but that was too far off for my purposes. I have, therefore, found pleasant and profitable occupation for four of these men in other city positions, and now I am appointing four out of the six who can be absolutely relied on against all temptations, and the other side has just waked up to the fact that this board may raise Cain.

Whether they will attempt to legislate it out of existence next January at Columbus, or have the supreme court declare the law unconstitutional, I do not know nor do I care; the damage will probably be done before they can act. I expect to put \$100,000,000 on our tax duplicate. It is now less than \$200,000,000,

and if this process does not raise the dead in this locality, I very much miss my guess.

A PAIR OF UNPROFESSIONAL CRITICS.

For The Public.

MacMillin was just recovering from what the doctors called nervous prostration resulting from too intense application to business operations that had taken an unfortunate turn.

"Read something dramatic and moving," he said to Jeannette, who sat absorbed in some volume which he eyed with curiosity. "What have you?"

"Tolstoy's Resurrection," Jeannette returned, briefly.

MacMillin sank back heavily. "Something religious, I suppose," he sneered.

"The church doesn't call it so. Let me read the opening chapter," said Jeannette, who was unhampered by conventions in her quest of moral and political truths.

MacMillin listened. At the end of the chapter he bade her "Go on."

"Is it dramatic and moving?" she questioned, with a smile.

"Very novel situation," MacMillin assented. "But that Nekhludoff is a fanatic and a fool, I'll be bound."

"Refreshing to find a hero—aye, and a heroine—a little off the conventional color," Jeannette said, reading on with a dramatic rendering of the successive situations in which individual and governmental iniquity were uncovered with ruthless hand.

"These things might be true of the beastly Russian nation, but nothing of the sort is possible in our free America, with its perfect social and political equality," interjected Mac, with patriotic pride.

"Are you sure?" flashed Jeannette over the open pages that she had been turning rapidly, with omission of details not bearing directly on the great moral issues of national life which were beginning to be an interesting study in her experience.

MacMillin glanced aside from her clear, questioning eyes.

"Oh, I know you are thinking of rascally politicians, self-seeking government officials, corrupt courts of justice, and all that sentimental fol-de-rol that fire-brained agitators like this traitor Tolstoy are flourishing like a red flag to inflame bucolic minds," he said, contemptuously. "Of course it is human nature to be somewhat self-seeking. In fact, our very progress in all directions is due to selfishness first of all. What is the use of denying it?"

"And what is the use of making human nature an apology for mean, ignoble motives?" questioned Jeannette. "Without a higher ideal there is no real development, but inevitable retrogression."

"But what is the good of Nekhludoff's unselfishness in offering himself a living sacrifice to a degraded woman like Maslova, who does not even comprehend his high ideal?" pursued MacMillin, changing the direction of his objections.

"Beg pardon. But in this case Maslova's ideal was higher than that of Nekhludoff. It was not sacrifice and restitution that she wanted. It was love. In declining to accept his offer of marriage she was more unselfish than he in making it. He was seeking simply atonement for his sin. She was saving him from deeper profanation of the love which, under all her degradation, burned with sacred fire in the holy of holies in her soul."

And Jeannette, taking up the book, pushed on to the act of Nekhludoff giving away his landed estates to the uncomprehending and scarcely grateful peasants.

"Why, that is a wonderful tribute from the Russian count to our American Henry George," commented MacMillin, with large emphasis on the nationality of a writer whom he knew by hearsay only. "Why don't single taxers make a leaflet of that passage in 'Resurrection' for free circulation among millionaires and grasping landlords in general?"

"Possibly they find the real doctrine too crudely presented," said Jeannette, ignoring the sarcastic laugh attending the suggestion. "But single taxers, and every other lover of honor, justice, truth and fair dealing, must love this book for its fearless analysis of human character and motive, for its scathing denunciation of the hypocrisies of church and state, and for its clear presentation of the divine law of love as the rule of all private and public action."

"Yes—ye-es," drawled Mac, wearily. "But, after all, what is the upshot of all this tragedy and suffering? You have read the book, I perceive. Save me from the agony of sympathizing with these poor wretches by showing how in the inevitable state of things the misery can be prevented."

Jeannette turned to Nekhludoff's simple study of the Gospels which unfolded to his own understanding a perfectly clear course of action in every condition and relation of life.

"That might do for a Nekhludoff, who is only Tolstoy in another guise," said MacMillin, with his air of worldly wisdom. "Think of leaving the criminal unjudged and unpunished because we are ourselves sinners!" he exclaimed, with virtuous wrath. "Such a state of affairs—I don't care on what authority—would unsettle the very foundations of social order, and bring chaos and confusion that would wreck our civilization. It is anarchism—*anarchism* pure and simple, and a menace to society and the government which would be speedily overturned by the acceptance and practice of such doctrines!"

Jeannette smiled at the speaker's excitement. "Have you found 'Resurrection' 'dramatic and moving' enough?" she questioned. "It serves its purpose if it makes us think. What, after all, are the shaking foundations that you fear but the breaking up of customs and conventions which have crystallized around principles falsified and perverted by human selfishness? Cut loose from your conventionalized habits of thought—or lack of thought—and look at these Gospel laws from the standpoint of reason, unbiased by self-seeking, and see what an illumination they cast on all our vexed questions! They need no interpretation to our inner consciousness. A simple statement of them may bring us to our knees in an adoration and longing that the preachments of the church have not inspired. Think of the higher civilization we may enjoy when every individual and every nation is governed by these simple Gospel laws!"

"But—" objected MacMillin.

"Think!" insisted Jeannette.

A. L. M.

THE FILIPINO LINE OF ARGUMENT.

A letter written by a soldier in the Philippine islands, under date of Manila, January 21, 1901, to the Philippine Information Society of Boston, with permission to publish. We reprint from the Springfield American of May 24, 1901. The writer of the letter calls it "An Interview with an Irreconcilable," and says of the interview: "Believe me, while we talked, not the faintest intention of reporting his words or mine ever for one moment occurred to me. It lacks the merits of the professional interview, and the demerits, too. For each of us was in dead earnest to mutually reveal his mind, and in a measure I know we did so."

I was returning to my company, stationed in Nueve Ecyá, after a few days' leave of absence from my regi-

ment in Manila. I boarded the train just as it was pulling out of the Tondo station, shouted farewell to my friend, with apologies for leaving him to settle my score with the charioteer, and then looked round at the third-class compartment I had scaled. Deference to the Manila Railway company and the law of the libel prevent my saying more than this. (I quote a veteran who knows the line.) The second class is better because it has all the doors knocked off, while the doors of the third class have survived, obstructing the view and preventing the free egress of air and smuts from the engine. Never mind. "Laetus vorte mea" was the motto of a very young soldier, as Mrs. Ewing said, and it must do for the older soldier, too, if he is worth his mettle. So a smile of satisfaction lighted up my face as I contemplated the filthy vehicle in which my lot was to be cast for the next couple of hours. The crowd of Filipino passengers reviewed and discussed their obstructive baskets of multifarious purchases, prattling among themselves incessantly the while. But it was the young man who sat silent that I singled out as one that might have something to say. And he had.

I borrowed his newspaper, a new publication, half in Spanish, half in Tagalog, the policy of which is, it maybe, to justify the Americans to the Tagals. It was full of flatulent and urbane promises of millennial joys under the American rule, decidedly annoying to a man who realizes how slightly forms of government affect intrinsically the lives of the governed. It was most depressing; and after returning it we both sat in silence for a mile or two as the checkerboard of rice fields rushed by, reminiscent of Alice's journey with the White Queen through the looking-glass. I think that we glanced at each other in turn. "He, I noticed, was tidily dressed in a gray cotton suit and straw hat, a well-built young man, obviously a Filipino in whose veins runs a strain of European blood—*mestizo* is the word. There was nothing to distinguish him from many another; he was a typical Tagalo, until you saw his eyes, and they, one might possibly notice, were in direct communication with his soul, not subject to the common distorting intervention of the flesh.

It was I who started the conversation, by nodding toward his newspaper, and saying: "You agree with it?" And the answer came in melodious and incisive Castilian: "No, I do not believe in it at all." "Why?"