

and enlightening assessment system. We tabulate the totals:

Valuation of real estate.....	\$1,798,344,789
Valuation of land.....	\$3,697,686,935
Valuation of improvements.....	\$1,100,657,854
Percentage of land valuation to valuation of real estate.....	77 per cent.
Area in acres.....	209,218
Population, census of 1900.....	3,437,202
Population per acre.....	16.4
Acreage value of land per acre..	\$17,673
Average value of improvements per acre	\$5,213
Average value of land per capita	\$1,075
Average value of improvements per capita	\$320

It is difficult to realize the magnitude of values when they run into billions, without some concrete example. To say, therefore, that the bare land of greater New York is worth \$3,697,686,935, makes no great impression. Let us translate it, then, into farm values. Almost anyone can recall some well improved farm of say 100 acres and worth about \$50 an acre. Suppose we translate into such farm values that \$3,697,686,935 of New York land values, and see how much of the earth's surface those farms would cover. This would give us 738,537 \$5,000 farms of 100 acres each. As the area of about 6½ of these farms would make a square mile, we should have a path of those farms one mile wide and 113,621 miles long. Thus the naked land values of New York city represent a path of \$5,000 farms of 100 acres each, one mile wide and extending more than four times around the globe. When it is considered that other cities, towns and villages yield similar results in kind, and that hardly a foot of the habitable globe is left which does not command its price for the privilege of mere occupancy, there is something queer about the familiar contention, especially common in universities, that land is a factor of but little importance in modern industrial life.

The value of this new mode of assessment, simply as an improvement in fiscal methods is well expressed by the New York Commercial Advertiser of January 12, which says editorially:

The assessment figures made public yesterday show no startling general increase in realty valuations, and, but for

the novelty of the new plan of stating separately the value of the land and the total value of the real estate, would have aroused little interest. Even the new feature seems already accepted as a matter of course. The quietude of this reception is in remarkable contrast to the storm of opposition which was evoked by the mere suggestion of doing exactly what has been done. All sorts of objections were raised to the plan of making separate valuations and publishing the details of the work of the assessors. And yet, like that other remarkable reform of the Low administration—the assessing of real estate at its full value—it was the only intelligent thing to do. Quietly as the reform has been ushered in, however, its importance will be increasingly appreciated as time goes on. It is obvious, for instance, that the deputy tax commissioners cannot very well discriminate in assessing land values, when they are obliged to state these values, regardless of the improvements. Mere slavish copying of previous assessment rolls will no longer be sufficient. Taxpayers can readily make comparisons between the assessments on their own and their neighbors' property. Furthermore, in the event of legal proceedings being instituted by a taxpayer, better evidence will be available for substantiating such claims, and conversely, for upholding the valuation if it be right. The reform is another notable legacy from Mayor Low's administration to the cause of good government. Nor should the New York Tax Reform Association, which for years had been recommending it to previous administrations, be forgotten in the general congratulations.

This system has been adopted also by Detroit; and the results there show that there is nothing peculiar to New York in the vast difference between land values and improvement values. In New York, as shown above, the land values are 77 per cent., while the improvement values are only 23 per cent., of the total real estate value. In Detroit the proportion of land values is 59 per cent. and of building values only 41 per cent. The Detroit figures for 1903 are as follows:

Land	\$112,677,700
Buildings	77,519,360
Total real estate.....	\$190,197,060

These figures from Detroit and New York should be extremely interesting to those farmers who have been buncoed into believing that the exemption from taxation

of all property but land values would burden them with more taxes and let off the cities with less. The very reverse is the fact.

THE IMPRESSMENT OF ENEMIES INTO THE SERVICE OF TRUTH.

The Truth is ingenious in its manner of working. In presenting a new phase of itself to mankind it begins by choosing a few earnest workers who are ready to see it. But it does not trust the whole propaganda with them. It presses its enemies into its service by methods which lead them on to work even more vigorously for its cause than do many of its followers. One of these ways is the supplying of its advocates with a new set of telling phrases; these soon become current and reach the ears of the conservatives; the shrewd ones among them who fear loss to themselves from the triumph of the new truth immediately recognize danger; they see that the people will be won over if they are not blinded to the real meaning of these truth-carrying mottoes; so, with an air of great candor, they adopt the phrases themselves, giving them a meaning of their own. They thus lead their forces directly up to the stronghold of their enemy; and the fair-minded of their followers, at this close view, recognize the firmness of the ground on which their opponents are established, and, one by one, drop over to the other side.

Among those phrases is "equal opportunities." The conservative means, by this, equal opportunity, to each, to strive to monopolize everything himself. Under our government every person may be said to have equal opportunity to try the fight for the gain of those special privileges which will land him at the top of the pile of his prostrate companions, fallen in the struggle. This is what the advocate of special privileges means by the adopted phrase; but the progressive man means by it that special privilege shall be banished from the economic system.

Every time the conservative utters these words, or any others with which Truth is revealing a greater depth of its own nature than men have known before, that conservative is loosening a stone in the old landmark. It is

an element of his peculiar myopia that he does not see what he is doing.

All of which principles Lowell has boiled down into two lines:

"You will have to get up early
If you want to take in God."

You can't get away from truth, whether you work for or against it. Now, as of old, "God maketh the wrath of man to praise Him."

JANE DEARBORN MILLS.

EDITORIAL CORRESPONDENCE.

Cleveland, O., Jan. 30.—The supporters of Mayor Johnson are already realizing that his defeat in the Fall elections was not so deplorable as it seemed at first. If Johnson had carried the State, the hard times that have now set in would have been charged to that result.

Did not Senator Hanna warn the working classes of Ohio that if they elected Johnson, or a Johnson legislature, they would lose their jobs? Did he not predict that the "good times" would go, turtle like, back into its shell, if it were even threatened with Johnsonism, and that they must "stand pat" and "leave well enough alone," or see the charity soup houses opened again? What a complete verification of that dire prediction the present hard times would have afforded had Johnson won. Even if he had only cut down the ordinary Republican majority, which was all his friends hoped for, the cry of "We told you so!" would have gone up in great volume from Republican throats.

But Johnson was overwhelmingly defeated. In fear of Republican prophecies of the business disasters Johnson would bring on, a host of deluded Ohioans voted against Johnson. He lost by a majority so large that the Republicans hopefully boasted that it would end his career. The legislature returned was Republican by a majority so enormous that the opposition has no voice in it. Everything went Hanna's way, and the Republicans and pluto-Democrats were jubilant.

But, all the same, workingmen are now losing their jobs, and charity soup houses have again made their appearance in Ohio. In some trades unions the "out-of-work" statistics are already as bad as in 1893.

Whether the Republicans are responsible for this unhappy condition or not, they cannot throw the burden of blame upon Johnson, as they would have done had he made even the faintest appearance of success at the elections. Whether they are, responsible or not, they have insanely invited the charge of responsibility for it, and they are being held to account. There is no more effective way of silencing Republican "rooters" in Cleveland to-day than by

reminding them of Hanna's campaign speeches. Precisely what he predicted as the result of a Johnson victory has followed his own victory. The burcoed workmen of Ohio are finding it out, and the business classes are shamefacedly acknowledging it.

The politico-industrial situation would be much more prominent even than it is, as a subject of popular discussion in Cleveland, but for the acuteness of the street car controversy here. This controversy, which began with Mayor Johnson's first mayoralty campaign, in 1901, and has gone through a variety of phases (p. 666), now bids fair, owing to several causes — principally to the defeat in Cleveland, last Fall, of the legislative candidates who represented Mayor Johnson's views on the street car question—to culminate in a compromise.

Mayor Johnson set out to establish in Cleveland a 3-cent-fare street car system, with universal free transfers, together with the reservation of a right to establish municipal ownership as soon as enabling legislation could be secured. This was the issue upon which he was elected Mayor in 1901 and reelected in 1903; and he fought for it without faltering or even suggestion of compromise until last Fall's elections. But when the voters of Cleveland then indicated, by their defeat of the legislative candidates whose election was known to be necessary to success in the street car fight, that possibly they were no longer in favor of an uncompromising policy, Mayor Johnson (who is a thorough believer in the referendum principle) concluded that he could not properly treat any further offers of compromise with the same unyielding persistence with which he had treated previous offers. Consequently, when compromise propositions were renewed, he responded with an offer to secure an expression of public opinion on any reasonable proposition that might be made.

In that spirit he has been engaged in compromise negotiations for about two months. But no conclusion has been reached, nor has he nor will he promote the final acceptance of any compromise which shall not first have had the sanction of intelligent public approval.

The present negotiations were opened by Horace A. Andrews, the president of the consolidated street car systems. Mr. Andrews is one of the few large capitalists of this era of boodle and graft, who are confiding enough to believe that "business" can be done honestly, and have moral stamina enough to hold out against doing it otherwise. The latter wholesome characteristic is sufficiently unique to make Mr. Andrews, who is still a young man, a notable figure in the high-business life of Cleveland. His discouragements have been as pronounced as they were surprising, but he is still faithfully struggling.

Since becoming president of the Cleve-

land street car companies Mr. Andrews has frequently endeavored to effect a compromise with Mayor Johnson, who has heretofore refused to consider anything short of 3-cent fare, universal free transfers and ultimate municipal ownership. Meanwhile, the Mayor was working to establish a 3-cent fare company, while the old companies were obstructing him with injunctions and other court proceedings. In this contest Mayor Johnson soon discovered that the wide ramifications and affiliations of the Cleveland street car interests would necessitate control of the legislature in order to win the street car fight. Once he succeeded in securing the legislative delegation from his own county. But the legislature was still strong against him. Nevertheless he fought on confidently, believing that with the support of his own locality an uncompromising victory would be only a matter of time. In the Fall of 1903, however, he was defeated at home as well as over the State, and then he listened to Mr. Andrews' pacific overtures.

Mr. Andrews, on his part, had been driven to make these overtures by the disastrous failure of some of the companies' plans for circumventing Mayor Johnson, and the probability of even worse disaster in the future. Six tickets for a quarter and universal transfers (voluntarily granted to head off Johnson) had resulted in greatly lessening the price of rides without increasing their number, thus diminishing the aggregate income by hundreds of dollars a day. They will be abolished if the compromise falls through. Johnson had procured the extension of expiring franchises of the old company for the new 3-cent-fare company, and had procured the passage of an ordinance immediately reducing all fares to 3 cents. Against this assault there was no buffer but a dubious question of law. Moreover, the new road had partly laid its tracks, and only the Winter season and an injunction prevented completion of the work. Therefore Andrews proposed negotiations for compromise.

With the legislature so overwhelmingly Republican, it may seem strange that he should be willing to compromise at all, and much more so that he should be willing to compromise on better terms than ever. But this is explained by his personal character, already referred to. While the legislature is Republican, and of the Hanna brand, it would not be inclined to strengthen Mr. Hanna's "savings bank" without sharing in the savings; and this is a kind of business in which Mr. Andrews will not participate. If the transaction cannot be clean he will have nothing to do with it. "I cannot get legislative relief," said he, "without boodle; and I will not consent to the use of boodle." This attitude of Mr. Andrews is very well known; and it is an open secret that unless he succeeds in effecting an honorable compromise he will have to yield