

uary. But it is difficult to believe that he would have vetoed a useful bill for so frivolous a reason. That would be showing too much deference to the temporary convenience of public bookkeepers. And this was a useful bill. It required all public accounts to be kept in the same way—uniform township accounts, uniform city accounts, and so on,—and thereby laid the foundation for comparing accounts throughout the state. It is not easy to avoid the suspicion that something more vital than any of the reasons the governor specifies influenced his action on this bill. It would have been a bad law for local rings.

But one bill which the governor has signed has in it good possibilities of public utility. It is the Crafts public opinion bill. As originally drawn this bill required a vote upon any question proposed by a petition of five per cent. of the tax payers—local questions in their appropriate communities, county questions in counties, and state questions in the state. The legislature changed the bill so as to require a petition of 25 per cent. of the voters and so the governor has signed it. This change makes it prohibitory in the state at large, in most counties, and in all large cities. A petition of over 100,000 would be necessary to secure an expression of opinion under the bill in Chicago. But it is workable in small places and there its merits can be demonstrated. Votes under it are not mandatory. They are purely advisory. But by disclosing the actual state of public opinion on a given subject, it would offer exceptional possibilities of influencing political action.

It is not a little curious that the coal miners of England, though disturbed by the export tax on coal, should be not at all concerned about the import tax on sugar. For there is every reason to believe that while the British working class must pay most of the sugar tax, it will bear none of the coal tax. British coal must sell in the open markets of the world

upon its merits. Tax or no tax, it can not bring a higher price unless it is of superior quality. Equal quality equality price, is the law of the market. The coal tax, therefore, must be borne by the coal exporters. But they will not export coal at a loss. Unless they can throw the tax back upon someone else they won't export. Naturally, there will be an inclination to throw it back upon the miners by reducing their wages. But wages are not regulated by export taxes, except as those taxes may disturb the equilibrium of demand for and supply of labor. This equilibrium will not be affected by the export tax on coal so long as there are mining royalties, unless it provokes mine owners to arbitrarily close down, and there is no danger of their doing that. Consequently the tax will come out of the owners' royalties, in every instance where the operator has no contract. Operators under contract will have to bear the tax until their contracts expire. But in the end, the tax will fall altogether upon mine owners. Not so with the import tax on sugar. That will raise the retail price of sugar about 50 per cent. Now sugar is a very cheap and wholesome food, and under free trade English working people got to using a great quantity—more per capita than any other nation. So large is this consumption that it has been said with substantial truth that an English workingman, if his family is not smaller than the duke of Manchester's, will have to pay as heavy a sugar tax as the duke. In presenting the measure Sir Michael Hicks-Beach estimated the annual average consumption at 56 pounds a head, and stated that the rich consume a little more than that amount and the poor a little less. And investigation shows that the consumption by agricultural laborers comes up to 52 pounds a head, which is only four pounds below the average for all classes. The sugar tax is a workingman's tax. The British ministry was right in its economics when it declared that the object of that tax was to compel the working

classes to contribute to the expense of the South African war.

Mayor Johnson, of Cleveland, who is trying to enforce the tax laws against big tax dodgers, came in conflict last week with two railroads and the county auditors of the counties through which they run. The end is not yet. Railroads in Ohio are assessed by the mile. This the mayor regards as unjust to cities, since rights of way are much more valuable in cities than in the open country, yet the mileage basis of assessment yields no greater revenues per mile to city than to country treasuries. But Mr. Johnson considers that an act of the legislature is necessary to remedy this inequality, so he makes no complaint to the auditors on that score. His complaint is against appraisements of railroad property at about ten per cent. of its true value, when residence property is appraised at 60 per cent. or more.

He began on the 9th a fight on that point which he announces his intention of carrying not only into the courts, but before the people of the state. The first subject of his exposure was the Cleveland & Terminal Valley road, which controls one of the most valuable rights of way into Cleveland, holding it under a lease having 82 years yet to run, owns 700 feet of water front on the river and a dock on the lake, and is worth altogether over \$106,000 a mile, yet has been assessed for taxation at only \$9,191. Addressing the county auditors on this subject, Mayor Johnson asked if there was "any reason in law or equity why a railroad should be assessed differently than a farm or city real estate"—a different proportion of actual value. Being assured by one of the auditors in reply that railroad property is "generally assessed fairly high," he said:

I want to show, before you gentlemen get through, that the selling price, the market value, of this road is not less than \$106,000 per mile, and then I want to know why this road is assessed at \$9,191 per mile when oth-