

devastating war of conquest against the Boers. We agree entirely with Mr. Bengough's criticism, and we are not sure that Mr. Russell himself would object to it upon the whole. In this criticism Mr. Bengough declares himself at a loss to determine whether the Russell article "should be dealt with as a specimen of monumental 'gall,' a phenomenal piece of impudence, or as a keen satire on the American policy in the Philippines." He concludes, however—and in this we are not so sure of Mr. Russell's acquiescence—that "both descriptions will fit, though the irony is quite unconscious, and Mr. Russell's article is worth noting as another interesting case of cross-eyed journalism." Mr. Bengough then proceeds:

Readers of the Public at all events will see that every expression he uses in denouncing Britain will apply with equal force and truth to the United States. But, alas, there are only a few journals which, like the Public, are great enough to grasp the cause of humanity and to deal with it truthfully, above the level of a bastard "patriotism."

There are more American journals of that kind than Mr. Bengough supposes. Indeed, there are so many that it is almost invidious to name any. Yet some are conspicuous. Perhaps the greatest is the Springfield Republican. The Nation is another. Then there are the City and State of Philadelphia, the Star of San Francisco and the Harlequin of New Orleans, all able and influential weekly papers. To these must be added the Johnstown Democrat, which, next to the Springfield Republican, is easily the best provincial daily in the United States. We repeat that there are a host of others, little and big; but these are notable for having consistently and persistently drawn the parallel to which Mr. Bengough calls attention.

An official copy of the Booth apportionment law of Oregon, upon which we commented early in the summer (p. 180), is now before us. This law completely abolishes boards

of apportionment, and doing away with all discretion with reference to the subject, makes the equalization of taxes a mere matter of simple calculation. Any competent clerk can perform the work. Following are the clauses of the law which prescribe its operation in the equalization of state taxes:

In order to ascertain the proportion of such taxes to be paid by the several counties, said state officers shall ascertain from the reports of expenditures of the several counties on file in the office of the secretary of state, the average amount of expenditure in each county during a period of five years; and each county shall pay such proportion of said state taxes as the average amount of expenditure for said period bears to the total amount of expenditures in all of the counties of the state, such computations to be made by said state officers in January, 1905, and in January in each fifth year thereafter. Until the January, 1905, computation, the proportion of the state taxes to be paid by the several counties shall be set out in the following table, which is based on the assessments of the several counties for the past five years.

At this point in the law the table of assessments is inserted. This device for securing fair and incorruptible equalization is so simple that it would seem to require only to be explained to be forthwith accepted. But old evils die hard, even when their bad character is known and oppressively felt.

The Cleveland Plain Dealer has given Mayor Johnson so much intelligent and effective support in his fight for equitable taxation that a veering editorial in its issue of the 3d is to be regretted. The editorial in question, entitled "Taxing Rights and Rights to Tax," is an unmistakable rebuke to the Johnson administration for its efforts to make railroads pay the same taxes, value for value, as other Cleveland taxpayers. It is directed specifically at the attempts of the administration to tax the values of riparian or lake front rights, largely owned by railroad companies and hitherto wholly neglected by the taxing officials. The spirit of the Plain Dealer's rebuke cannot be encouraging to advocates

of fair and equitable taxation. It is altogether too suggestive of railroad influence. Not so, however, with the Plain Dealer's argument in support of its rebuke. Thoughtfully considered, the argument supports a conclusion the very opposite of what seems to have been intended. Though the article gives the case to the railroads it gives the reasoning to Mayor Johnson.

"The Plain Dealer," says this article, "advises a broad and liberal policy, one founded on justice, one that will encourage the owners of lake frontage to build it into docks and cover it with warehouses." That is an excellent policy. But which is the more likely to encourage improvement of the lake front, the policy of allowing valuable riparian rights to go untaxed, so that this frontage can be held out of use indefinitely at no expense to the dog-in-the-manger owners, or the policy of taxing those values so that the owners cannot afford to allow them to remain unused? There can be but one answer. The way to foster improvement is to discourage mere appropriation without use; and that can be done by taxing the salable value of the right, whether used or not. It could be done still more effectively if all improvements were exempt. But the law does not permit this, though Mayor Johnson is doing his best to get his fellow citizens of Ohio to see that it ought to.

As an illustration of the eccentricity of the Plain Dealer's new position, consider this quotation from its ambiguous editorial:

Under the common law and under statute law there are certain rights pertaining to property on the borders of navigable rivers, lakes and the ocean. These are called riparian rights, and that means the right to fill in the land to the line of navigation or deep water. This land, of course, may be covered by buildings placed on piles. It may be private grounds, and when so brought above the surface and utilized it becomes subject to taxation, like any other property.

Could any policy be less broad or less

liberal? Could any policy be less like a policy founded upon justice? Would any policy be less likely to encourage the owners of riparian rights in Cleveland to build docks and cover them with warehouses? Think of it. Does not this quotation from the Plain Dealer plainly stultify its declared policy? It would allow the owners of lake front sites to withhold their use from everybody else. It would allow these owners not only to refuse to others the right to build docks and warehouses, but would allow the owners themselves to refrain from exercising that right. And so long as these most desirable opportunities for improving were withheld from use, the Plain Dealer would have no taxes imposed upon the immense and growing values of the sites. But as soon as the filling in had been done, and these opportunities had been utilized by the construction of docks and warehouses, then, and not before, the Plain Dealer would have them taxed! In what way, we should like to know, would that plan promote the Plain Dealer's policy of encouraging "the owners of lake frontage to build it into docks and cover it with warehouses?"

"Nothing," says the Plain Dealer, in closing its curious criticism of Mayor Johnson's fiscal policy—"nothing will drive business out of the city so surely as unjust and excessive taxation." That is absolutely true. But he must be blind indeed who cannot see that Mayor Johnson's whole policy is opposed to unjust and excessive taxation. Mayor Johnson would exempt all business. Surely there would be nothing excessive or unjust about that. With business exempted, business would be encouraged. Tax-exemptions never drive business away. But monopolizing opportunities for business is not business. It is desirable that monopolies be driven away, for they discourage business; and if they were well taxed they would be driven away. The sites would remain, but the monopoly would vanish. Unfortunately

ly Mayor Johnson can neither exempt improvements to their full value nor tax monopolies to their full value. The law is in his way. But he can tax monopolies that are undertaxed, and to that extent he can exempt business that is overtaxed. This he is trying to do. Does the Plain Dealer really object to it, or has it made a mistake?

#### DIRECT LEGISLATION BY THE PEOPLE.

No matter what may be the forms of government, the people rule everywhere. But they rule the more quickly, easily, certainly and peaceably as political forms make government more sensitive to popular will.

In the United States, for instance, the popular will sways government as it does not and cannot in Russia. The people of the United States live under forms of government that admit at frequent intervals of expressions of their opinion. These forms are, indeed, crude and defective; but for ascertaining and executing the people's will Russia has no forms at all. Consequently, although the people of Russia do govern, although Russia is what her inhabitants allow her to be, yet the obstacles in the way of their action are such as to make their influence upon government so remote that it can be exerted for progress only through conspiracies and revolutions. Government in the United States is, therefore, more truly than in Russia government by the people.

But in this respect American government yields to British government. The "responsible system" dominant in Great Britain, under which important questions are promptly referred to the people, and an administration in harmony with the people's verdict comes into power as soon as that verdict is rendered, puts the British government more directly under popular control than any other great government on the globe.

Besides the direct effect of democratic forms in strengthening popular checks upon governing agencies, there is also a secondary effect, which is of even greater importance, considered by itself. This is the ten-

dency of democratic forms to vitalize the civic spirit of the people. The more democratic the forms, the more general and vital will civic spirit become. If it is true that a people make their government—and as a primary conception it is true—then it is no less true that by reaction their government helps to mold their character. Democratic forms of government tend to make the spirit of the people democratic; autocratic forms tend to make the spirit of the people autocratic.

For examples we need go no farther than to the three countries already mentioned.

In Russia there is no civic spirit. Individual exceptions do not weaken the rule. Nor is there any civic intelligence except what is either fantastic or bookish.

But in the United States there is civic spirit and there is civic intelligence. The democratic inheritance from the free constitutions of old New England and the free thought of old Virginia still vitalizes American citizenship.

Yet it must be conceded that in old England, whence our colonial democracy came, in "little England," which lighted the torch of liberty long before Magna Charta and has never allowed its blaze to wholly die down, in the England which to-day gives the world an example of representative government responsible immediately and directly to the people—it must be conceded that in that England (despite its imperialistic reactions, its pasteboard throne and its tinsel crown), the civic spirit and civic intelligence of the people are superior to those of our own fellow citizens. The American patriot who doubts may easily convince himself. Let him compare parliamentary debates with a debate in congress, speeches at English elections with great speeches at ours, the contents of popular English newspapers with the contents of popular American newspapers, or the common talk on public questions, of the common people of both countries,—let the thick and thin American patriot do this, and he will be satisfied. His patriotic pride may suffer, but his patriotic intelligence will be the gainer. Reacting upon the people, the more democratic