

The Socialist and the Prohibition nominees, both unopposed, are respectively Rodriguez and Brubaker.

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At the meeting of the auditing committee on the 25th, composed of F. G. Hopp (representing the Federation of Labor), Prof. J. H. Wigmore (representing the Municipal Voters' League) and W. H. Roberts, an accountant chosen by the other two, all the contesting candidates submitted their books and vouchers, except Harrison, Scully and Graham. The committee reported the receipts and disbursements in substance as follows:

	Receipts.	Dis- bursements.	Obl- gations.
Dunne .....	\$10,918	\$10,242.17	\$1,349.70
Merriam .....	30,767	22,451.63	9,890.00
Thompson .....	None	16,228.07	None
Smulski .....	9,445	6,091.85	5,582.00
Murray .....	None	364.00	1,548.00

The committee say:

We find that the following lists of collections on account of subscriptions to the campaign fund of the several candidates are in accordance with the records presented for our examination by the representatives of these candidates. From the nature of the case, no other evidence available to the committee could be expected. The disbursements shown have been verified in total, and also substantially as regards classification, by reference to check stubs, original checks and invoices, submitted to us. We have no means of determining the correctness of the statements made as to the amount of unpaid bills or other liabilities of the candidates at this time.

When the audit committee had dissolved, Prof. Wigmore said:

The committee has not discussed the propriety of any items of expense nor the refusal of other candidates to submit accounts. Now that the committee has disbanded, I am at liberty to say that the holding back of Candidates Harrison and Graham is open to severe censure and that the public is entitled to infer that the facts of their expenses will not bear disclosure. This is the same rule we all apply in business and in courts of justice. If there has been no expense which was improper there is nothing to conceal. The public is, in my opinion, justified in suspecting that these candidates have something to conceal. Besides, their refusal was unfair in contrast to the straightforward exhibition of accounts by other candidates. These candidates placed themselves in the power of the public to criticise their expenses; the refusal of the other two was thus calculated to give themselves an unfair advantage. This is not a manly way of playing the game.

Mr. Hopp, chairman of the committee, said:

I believe that the public demands and ought to have complete publicity. Candidates who decline to afford it, when every facility is offered, must take the consequences if the public distrusts them.

### Tom L. Johnson and Ohio Politics.

Regarding Ohio and Cleveland politics the Cleveland Plain Dealer of the 22d reported that—organization Democrats talked fall campaign plans at their meeting last night, when they indorsed Gov. Harmon for President in 1912. Newton D. Baker told the organization that Tom L. Johnson would be the Democratic standard bearer next November. Baker brought word to the ward leaders and precinct committeemen that Johnson is steadily gaining and that indications unquestionably pointed to him as the Democratic nominee for Mayor. In the fact of the City Solicitor's strong declaration the rank and file offered no open contradiction, but nevertheless a majority of the organization are firmly convinced that Johnson will decline the nomination and that then Baker himself will be compelled, much against his personal wish, to accept the burden of leading the party. The indorsement of Gov. Harmon, judged by the amount of argument involved, was the least important question talked over.

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### Defeat of the Referendum in Kansas.

After the defeat in the Kansas Senate of the first proposed amendment providing for direct legislation in that State (p. 156), the progressives of both parties in the House adopted another measure. Governor Stubbs, William Allen White of the Emporia Gazette, and George J. King, the last the lecturer of the National Referendum League, were active in securing this measure. But in the Senate it fell 4 votes short of the necessary two-thirds, receiving 23 to 15. Its defeat is charged to the hostility of Standpat Republicans, who thereby repudiated their party platforms. The vote was on the question of submitting the amendment to the people.

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### The Tax Question in Maine.

A bill for the separation of site values from improvement values for taxing purposes, is pending in the legislature of Maine (vol. xiii, p. 926), the history of which is reported as follows: Four years ago a commission was appointed to investigate and report regarding the tax code. Among other things they recommended (vol. x, p. 564; vol. xii, pp. 170, 171) that the value of land and buildings be separately recorded by the assessors, and that the State tax be apportioned among the towns and cities according to their land values. The former recommendation failed because there was no support when it came up for a hearing, and the latter through the opposition of the farm and timber land interests. At the last election a number of single taxers were elected to the legislature. As soon thereafter as possible the Maine Tax Reform League was organized, and a bill to provide for the separation of values by the State and local assessors was prepared and introduced. After the

hearing February 16th, the legislative committee unanimously voted to report that the bill "ought to pass." In its final form the bill specifies that the assessors "shall estimate and record separately the value of the land, exclusive of buildings or other improvements, in each parcel of real estate."

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#### Single Tax Work in Massachusetts.

A conference of the Massachusetts Single Tax League was held in Tremont Temple, Boston, on the 22nd, at which James R. Carret, the president, presided. Prof. Lewis J. Johnson, of Harvard, offered a resolution urging upon the legislature the passage of House bill No. 365 (pp. 52, 74, 179) or its substantial equivalent, providing for the establishment of the Initiative and Referendum in the Commonwealth. He said he believed the House of Representatives would give the necessary two-thirds vote in favor of the proposed Constitutional amendment, but that the matter must come up for a second vote before being submitted to the people and therefore the real struggle would come next year. There was more danger in the Senate, he thought, although only a majority vote is needed in that body. Prof. Johnson felt, as reported by the Boston Globe, that it is of the—

utmost importance and necessity to "play politics" a little by sending men of real power and influence, men who are students of political economy and scholars in the science of true democracy, to the members of the legislature and acquainting them with the facts and urging them to vote for the rights of the people.

Prof. Johnson's resolution was adopted; and soon thereafter a message from Gov. Foss, thanking the League for its stand for the Initiative and Referendum, was received. The secretary, Edwin Thatcher Clark, then offered a resolution commending the Mayor of Boston for recommending to the Governor of the Commonwealth to favor such legislation as may be needed to secure more fully by taxation the large value attaching to land as the direct results of public expenditure, which was adopted. In connection with Mr. Clark's resolution, President Carret advised that the Mayor be assisted and supported by reporting every instance known of property escaping taxation. Canadian reciprocity was endorsed by the adoption of a resolution by Robert B. Capon, substantially quoting the language of Lloyd George, the Liberal leader in the British Parliament, as follows:

We rejoice that the proposed Canadian reciprocity agreement has been negotiated, and heartily trust it will be carried to a successful conclusion. We regard it as a great triumph for common sense, an immense stride in the cause of free trade and an incalculable step toward fraternity and co-operation of the English-speaking family.

C. B. Fillebrown urged the gathering of facts relating to the working of the Single Tax in towns,

cities and countries, and said that this was now being done in the Canadian northwest under the patronage of the railroads. His remarks were in connection with a declaration of the League dated February 14, that it—

wishes to announce to members and friends the revision of the constitution of the League, undertaken for the purpose of making the League an effective organization in the cause of land-value taxation. Events during the past two years indicate a widespread and rapidly growing sentiment in favor of the taxation of land values, and the exemption of industry from tax burdens. The British budget of 1910 embodied a measure of land-value taxation and more is promised. The Canadian cities of Victoria, Vancouver, Prince Rupert, Calgary and Edmonton have adopted the single tax for municipal purposes with the expected satisfactory results. Oregon last November adopted an amendment to her Constitution providing for county option in taxation, and there is good reason to believe several counties will adopt the single tax at the next election. In Massachusetts the time seems ripe for effective work to secure this vital reform. A necessary basis for effective work by the League is a strong active membership. The League plans to open a vigorous educational campaign with the purpose of securing as soon as possible such Constitutional amendments and legislation as may be necessary to set the Single Tax in operation in Massachusetts.

The conference had been opened by the Rev. Daniel Roy Freeman of Braintree with an address on "The Aims and Means of Progress."

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#### The Fels Single Tax Tour.

Joseph Fels and Daniel Kiefer (p. 180) were at Grand Junction, Colo., on the 19th, where Mr. Fels was met by a large audience whose attention he held to the end, and was greeted by an enthusiastic reception at the close of the meeting. The next stop of importance was Denver, and then Kansas City, St. Louis, Chicago and South Bend.

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#### The Mexican Revolution.

The insurrection in Mexico (p. 181) continues to flourish. According to a dispatch of the 27th from Douglas, Ariz., 200 insurrectos had captured the town of Fronteras, south from Douglas across the border. The town was defended by fifteen civilian soldiers, and five of the revolutionists were killed. Dr. Vasquez Gomez, head of the confidential agency representing the revolutionary party at Washington, announced on the 26th that he had received from the Diaz government indirect peace overtures. Dr. Gomez, who was for a long time the family physician of President Diaz, and who was, in the last election, candidate for the vice-presidency of Mexico on the same ticket as