

tent reasons assigned for such taxation have no application whatever to mercantile corporations. If the capital stock of a mercantile corporation has a value in excess of the value of its tangible assets, such excess value represents "good-will" which is produced solely by individual effort and ability.

If Tom L. Johnson is not the next governor of Ohio, whether he wants to be or not, it will be none of Senator Hanna's fault. On all hands it is conceded that Johnson is the logical Democratic candidate, and he will doubtless be obliged to accept the nomination. This would not be equivalent to an election, however, for Ohio is a Republican state. All the Democrats can now hope for, even with Johnson as their leading candidate, would be an increase of the Democratic vote, such as Johnson secured for them last fall in those parts of the State in which he was able to make a campaign. But Mr. Hanna, with his solicitude for his savings bank, as he calls his investments in the watered stocks of public service corporations, is rapidly making votes for Johnson. If Hanna continues to control the Republican machine and to use it in the interest of his private investments regardless of the public interest, as he is likely to do, it is a fair guess that Johnson will be the next governor and that he will have behind him a legislature of the democratic-Democrat variety.

Hanna's latest "break" is in connection with the back taxes of the public service corporations of Cleveland in which he is interested. For years these corporations had largely evaded their county taxes, being well taken care of in that respect by the Republican county officials. But at the elections of 1901 they lost their friend at court. Mr. Hanna's county auditor was defeated by a Tom Johnson Democrat—Robert C. Wright. Mr. Wright could not take office, however, for nearly a year after his election,—a provision of the law well calculated to protect official crookedness. In the interim, Mr. Hanna's lawyers and his defeated but hold-

over county auditor cooked up a settlement of the back taxes of the delinquent corporations. This was done to head off Auditor Wright. But the settlement was so absurdly low and so manifestly fraudulent, that when Auditor Wright did come into office he promptly proceeded to assess against the delinquent corporations the full amount of their evaded taxes, utterly disregarding the fraudulent settlement. Of course Senator Hanna flew to arms. His savings bank was again in danger. But the municipal campaign was on by that time, and he dared not resort to arbitrary methods. Very quietly, therefore, he secured a temporary injunction from a local judge. An injunction, implying a judicial inquiry, had none of the appearance of carrying things with a high hand, and was therefore best adapted to the delicacy of the situation. But now that the election is over, and the next one is far enough off to make it reasonably certain that "the people will forget," Mr. Hanna drops his injunction and orders his State treasurer to interfere. Under some pretense that the State treasurer has plenary authority over county treasurers, as if they were official clerks, this obedient official has peremptorily ordered Auditor Wright to refrain from all efforts to assess back taxes upon the Cleveland corporations in which Senator Hanna is interested.

In his order, the State treasurer gave no reasons for his extraordinary action, but in newspaper interviews subsequently he has explained that the corporations had already paid their evaded taxes. His reference was to the fraudulent settlement mentioned above. What Auditor Wright will do remains to be seen. He states that he is taking legal advice and that if it appears that the State treasurer has no authority over him he will proceed as he has begun. It is quite certain, at all events, that, as in previous contests with Mr. Johnson and his coadjutors, Mr. Hanna "stands to lose" no matter which way the dispute is decided. His

kind of politics loses even when it seems to win.

In a short time the Ohio auditors are to meet for the purpose of assessing railroad values. Heretofore the auditors have made their assessments on the value of the equipment as scrap iron, thus assessing railroads at about 10 per cent of their market value while assessing ordinary property at 60 or more. Mayor Johnson has fought this custom (vol. iv, pp. 548, 741), but the auditors of both parties have sided with the railroads. Mr. Hanna's auditor in Cleveland was especially loyal to the interests of the roads. Mayor Johnson consequently carried the question to the people. In the Cuyahoga county election of 1901 he supported Wright for auditor on that issue and Wright was elected; and in 1902 he stumped the northern counties on the same issue, advising the people to defeat railroad candidates for auditor no matter whether they were Democrats or Republicans. (vol. v, p. 472). It will soon be seen how strong the hold of the railroad is upon the Ohio auditors. Wright can be depended upon. A democratic Democrat, he is heartily in sympathy with Johnson's policy. Other auditors were publicly pledged by Johnson (vol. v, p. 409) when they were candidates last fall. The meetings of these boards, especially those at Cleveland, where the auditors from all the counties having railroads which run into Cleveland are required by law to meet, will be deeply interesting.

Further evidence testifying curiously to the white man's much boasted intellectual and moral superiority over the Negro is furnished this week by the Missouri mob at Joplin. Holding the whole Negro population of Joplin responsible for the unproved crime of a Negro tramp, and without discrimination either of sex or age, this white mob assails the law-abiding Negro section of the town, and, after hurling stones at the inhabitants, viciously burns their homes to the ground. Can even

the lowest and worst Negroes be inferior to such cowardly brutes as those Joplin whites?

The proposed child labor law of Illinois is bringing out opposition which reflects no credit upon the white man's civilization of our time and country. If native Africans or Asiatics were to sacrifice their children with half the barbarity that characterizes the sacrifice of white children in modern factories, Destiny would forthwith give orders to Duty, and these inferior people would be summarily annexed and given drastic lessons in civilization.

Those confiding creatures who suppose that all is well in the Philippines because President Roosevelt and Secretary Root refuse to divulge the facts, ought to subscribe for City and State, of Philadelphia, and read it conscientiously. City and State is edited by Herbert Welsh, son of a former American minister to Great Britain (Republican) and himself a highly respected citizen of Philadelphia who has won national fame of an enviable kind for his services in behalf of the American Indian. He has devoted himself in recent years to the work of cleansing the American name of its smirch of imperialism and rescuing the American army from the dishonor in which some of its officers have involved it.

If all is really well in the Philippines why does the administration suppress Gen. Miles's report? Is it because the report confirms the following horrible story which the Philadelphia Ledger tells, upon the authority of the New York Evening Post:

Captain Howze set up in the public plaza of Laoag a perfected form of the bastinado. Prisoners who refused to confess what was expected of them were stripped, laid on benches, and beaten with rattan rods in the hands usually of six torturers. The flesh of victims was frightfully gashed, and insensibility frequently produced. The scenes, with the pavements covered with blood and scraps of skin and flesh torn from the bleeding wretches, is described by

the soldiers who were forced to witness them as horrible in the extreme. One victim, who had been a captain in the native revolutionary army, when the blows had ceased begged to be shot, and, though this mercy was not granted him, died during the night following the whipping. On one day as many as 20 men of Laoag could be seen lying, half-flayed, bruised, bleeding, and unable to move, stretched out on the benches on which they had been beaten. Among other victims were Jose Ver, mayor of San Miguel, and Juan Avila, mayor of San Nicholas, nearby towns. These men were twice beaten; three days after the second torture both were dead. The story of these murders, as revealed in their brutal particulars by the investigation ordered by the general of the army, and fully told by a special correspondent of the New York Evening Post, reads like an account of the performances of savages, and constitutes one more inexpressibly shameful blot upon the history of our operations in the east.

If all is well in the Philippines, why does the administration make no other response to this tale of horror and shame than that silence is necessary to protect the honor of the army?

Bad as is that story about Capt. Howze, it is no worse except in its wholesale character than scores of others, also well authenticated. Read the one embodied in this piercing question which City and State puts to Gov. Taft, and which not to answer is to stand condemned:

Did you ever hear of the Filipino woman tortured under orders from an American army officer at Cabatuan, Panay, in June, 1900—the poor native woman who was stripped of clothing, and with a rope attached to her ankles was lowered, head downward, into a deep well and so tortured until, half dead with fright and drowning, she gave so-called evidence on which four men were hanged; the presidente of Cabatuan, the vice presidente, the chief of police, and the sergeant of police? Four human souls, so the story runs, were sent by an ignominious death out of life. For what crime? Because they knew the fact that the husband of this woman had killed a United States soldier and had not informed on the slayer. Because as the story further runs, the native's wife had entered into criminal relations with this member of an invading subjugating army. These four members of the conquered people were hanged because they hid that fact! And

hanged on tortured testimony of a woman!

Before President Roosevelt "took to the woods" he urged the importance of having a larger navy,—not to make war with, of course not; but to be ready for war when it comes. His favorite expression was "Speak softly and carry a big stick!" This is the utterance of a man always ready for a fight. He wants the nation to be ready to fight "at the drop of the hat." With a navy already too large he calls for an increase in size, forgetting that Satan always finds evil work for idle war ships to do! He would imitate the bad points of monarchical governments and none of the good. The man in individual life who lives the nearest to Mr. Roosevelt's model, is the footpad. He "speaks softly and carries a club." What is the nation to come to with such precepts from the man in highest office? An educated man, too; supposed to be a gentleman; reported to be a Christian!

Judge Wm. J. Gaynor, of New York, who severely criticized arbitrary and lawless police methods in the North American Review last Fall, has now made a judicial decision on the same subject, which is of unusual interest and exceptional value. He holds that the police have no right to invade any house without a warrant, and that even suspicion of gambling or other misdemeanors within, though harbored by a policeman, will not justify the act. Judge Gaynor's decision was made in a prosecution of three members of the police force whom he has committed to jail to await the action of the grand jury. His official opinion explains the case, and it is refreshing reading when the abuses of authority by policemen all over the country are considered:

It is difficult to conceive how any one so ignorant as to suppose that the police have the right to do what these defendants are charged with could ever be made a captain of police in any community of enlightened American citizens. It does not seem to be explainable at all, except on