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What kind of judge, what manner of man, does President McKinley conceive Justice Harlan to be, when, upon the eve of a decision by the supreme court, in which Justice Harlan is to participate, a decision regarding Puerto Rico which concerns the administration most profoundly, he appoints that justice's son to the position of attorney general of Puerto Rico? The act is so suggestive as to fall little short of an affront.

Congressman Carmack, who has by acclamation been chosen by the democratic legislators of Tennessee as their caucus candidate for United States senator, is a democratic democrat—one of the very few with which the south seems disposed to favor the party it so unanimously supports.

The necessity of asking congress to allow the coinage for our Philippine subjects of an unlimited number of 45-cent silver dollars to be sold at 50 cents apiece in gold, must make Mr. McKinley dizzy in the head if he allows his thoughts to dwell upon the monetary theories his administration has fathered.

Mark Twain has had the courage to say what so many good Americans have felt without daring to say it. At the New York "City Club" he spoke of the McKinley policy in the Philippines as having polluted our flag. This expression was resented by the republican editor of a democratic paper, the Brooklyn Eagle, but it is true, nevertheless. Loyalty to the flag does not imply that one must say it is clean whether it be clean or

not. Safer far would it be to trust the patriotism of a Mark Twain, who frankly says that the flag is polluted with the Philippine infamy, than of a St. Clair McKelway, who defends the infamy that pollutes it.

If the republicans, in striving to enlarge the standing army, do not contemplate misusing it for domestic purposes in the interest of the great consolidating corporations, why do they balk at the proposed amendment to the army bill, offered in the senate, which would make it unlawful for the president, except upon direct request from the local authority, to order federal troops into any state to act as a police force? The army bill has a suspicious flavor, merely as a labor law.

When Lord Roberts was received in London by the prince of Wales, the prince exhibited in his speech a keen appreciation of a delicate situation. "I am glad," he said, "to think the war is now nearly approaching conclusion." Considering that the war is worrying the British now worse than ever, yet that Lord Roberts had to be received as the conquering hero who had ended it in a blaze of glory, the prince's allusion to the situation was extremely felicitous in choice of phrase. To say not that the war is concluded, nor nearly concluded, nor approaching conclusion, but that it is "nearly approaching conclusion" just about describes it.

Cleveland is on the edge of a long street railway fight, which Mayor Farley opens by repudiating his campaign promises to the people who elected him and throwing the weight of his official influence in with the monopolists. With cynical candor he takes the ground that campaign promises

are only for campaign purposes, anyhow, and "not for keeps." The fight arises out of an application by the companies for a renewal of present franchises for 25 years. As the existing franchises have from seven to eleven years yet to run, it is evident that considerations of public benefit have had much less influence in prompting the application by the monopolists at this time, than a shrewd calculation on their part that the growing popular recognition of the plundering character of street franchises makes it a case with them of now or never.

The house of representatives of Missouri has adopted a resolution of sympathy for the Filipinos. Modeled after resolutions adopted heretofore by congress in behalf of distant peoples struggling for independence, it reads:

Whereas, the sympathies of the American people go out to all nations and all people struggling for liberty; therefore, be it resolved, that the house of representatives of the Forty-first general assembly of Missouri extend sympathies to the people of the Philippine archipelago in their heroic struggle for freedom.

The resolution carried by the large majority of 75 to 47. It is a credit to the patriotism of the men who voted for it.

The outlook for tax reform in the right direction grows brighter. It is but a few weeks since we were able to announce the report of the Bucklin revenue commission of Colorado recommending the Australasian system of local option and land value taxation; and now the New York chamber of commerce, one of the most influential commercial bodies in the world, deliberately and unanimously endorses a legislative measure of the same character. The measure now in question is a slight modification of the bill introduced in the New York

legislature last winter by Senator Elsberg. We explained and commented upon it last summer at page 342. As now modified, only in some details and with Senator Elsberg's approval, and as unanimously endorsed by the chamber of commerce, this bill has two commanding features. **Primarily, its purpose is to remit the question of the taxability of property to local governing bodies—counties and cities.** That is the Australasian system recommended by the Colorado commission. **Secondarily, for the purpose of perfecting that system by depriving the state equalization board of all power of favoritism, it substitutes for that body a tax apportionment board having no discretion whatever.** This is done by basing the apportionment of taxation each year upon data furnished by the taxation of the previous year. The apportionment board is to ascertain the percentage of state tax which each county must pay in the given year, "by dividing the sum of the gross revenue, for the preceding calendar year, of each county, including all the tax districts within the county, by the sum of the gross revenue of all the tax districts of the state for the same year." This purely clerical process is to determine "the percentage of state tax which each county shall pay." In other words, the proportion of state tax to be paid by each county in the given year will be determined by the amount of its own revenues of the previous year. Counties, therefore, may regulate the amount of their share of state taxes by their own range of expenditure. Inasmuch as with this plan of apportionment—or, rather, as underlying it—would go the right to each county to raise its taxes, both state and local, from personal property, or land, or landed improvements, or from any two or all three, as to the taxed voters might seem most beneficial to them, the new Elsberg bill should prove to be a satisfactory measure.

Before endorsing this bill the New York chamber of commerce referred

it to a committee which carefully examined it with the aid of Lawson Purdy, of the New York Tax Reform association, and under the advice of such eminent lawyers as Samuel B. Clarke, George W. Wickersham and Wheeler H. Peckham. In their report this committee discussed the general property tax which prevails in New York, and which, though designed to be equal, has proved, as they declare, to be "in actual operation unequal." They look forward, of course, to reform in taxation itself as the result of an enactment of this bill; but they aim immediately only at securing a more elastic system, believing that a right principle of taxation "can only be secured by granting to the several political divisions a certain discretion"—in other phrase, by establishing local option.

It is surprising to learn from the report of this chamber of commerce committee how great a hold the local option idea has taken upon the minds of men actively interested in taxation problems. At a state commerce convention held at Syracuse last June, which consisted of forty presidents of villages, twenty-six mayors of cities and sixty-one delegates of boards of trade and other like associations, the following resolution was passed:

Resolved, That the best way to reform the system of local taxation is to grant local option in taxation to the cities and counties of the state.

To the same effect, the report proceeds, have numerous local bodies expressed themselves. Among these are the boards of supervisors of Oswego and Oneida counties, the Merchants' exchange of Buffalo, the chamber of commerce of Rochester, the Manufacturers' association of New York and the Workingmen's Federation of the state of New York. Such newspapers are cited in favor of the reform as the New York Tribune, Times, Post, Journal, Commercial Advertiser and Daily News; the Brooklyn Standard-Union, and Citizen; the Albany Argus and the Syra-

cuse Herald. Mention is also made of the actual operation of the reform in New Zealand since 1896, and of the fact that in Ohio, Michigan, California and Colorado one house has passed local option bills. To this record is added the statement that Glasgow, in Scotland, and over 266 municipalities in Great Britain, have petitioned parliament for local option in taxation.

It is no secret that the followers of Henry George regard this local option tax reform as the probable practical beginning of the great industrial and social reform which George expounded in "Progress and Poverty." Not that this tax measure would be an entering wedge in any unfair way or misleading sense, not that it would amount to stealing a march; but that local option privileges in taxation once given, localities would grow in intelligence regarding the principles of taxation and the economic laws of wealth production and distribution until, step by step, the people would come to accept George's proposal in its fullness. It was in that spirit that the late Thomas G. Shearman proposed, and George himself adopted this line of practical, as distinguished from agitating work, and that Mr. Shearman in 1888 prepared the first local option bill ever drawn. After twelve years of persistent effort, unrelieved by spectacular displays which are naturally dear to the reformer's heart because encouraging to his hopes, effort whose astonishing success has for that very reason been singularly underestimated, the practical beginning of George's fundamental and far-reaching reform seems to be now almost at hand.

One of the many signs that this day is near is the recent action of the London county council. At its last meeting before the Christmas recess that metropolitan body debated a proposed parliamentary bill for the local taxation of site values. The bill provides for the appointment of a site valuer in each parish, who is to make valuations every five years. The rate