

majority at the mayoralty election in Chicago with the 110,000 Republican majority at the Presidential election a few months before:

The results of these two elections should teach the lesson to the men who stand high in the counsels of Democracy that evasion, insincerity and retrogression should have no place in the platform of the Democratic party. The party must take and hold to advanced positions. It must keep pace with the march of events. It must declare against monopoly in any and all forms, against special privilege in every guise.

What is much more to the purpose. Mayor Dunne defined the specific issues in national politics to which the Democratic party must be loyal in order to be worthy to win. He urged the adoption of one platform plank in favor of government ownership of public utilities, and another in favor of the abolition of tariff protection. That was a clarion call.

That the public sentiment for municipal ownership of public utilities, which elected Mayor Dunne in Chicago, was not local in character is indicated by the election of Mayor Rose in Kansas City, Kan. (p. 9), upon the same kind of platform but with specific reference to gas conduits instead of street car lines. At the previous election in this Kansas city, the Republicans went in with a majority of 3,369. But Mayor Rose, the Democratic candidate on a municipal ownership platform, has been elected by a majority of 887. The significance of that overturn should be easily understood.

"Our friends the enemy" may be depended upon to help us unintentionally as the great democratic fight goes on. There is a recent instance in Cleveland. Mayor Johnson had been baffled by the corporation majority in the city council, and further traction legislation was on foot in the corporate interests. But in this emergency public sentiment was aroused against traction franchises as it has never been aroused before, by an astounding argument, before a Federal court, by

the leading lawyer for the Cleveland traction companies. He argued that the street car franchises of the most important lines in Cleveland are perpetual. This impudent claim, which has never been set up before, has stirred public opinion in Cleveland to the depths and paralyzed the corporation majority in the council. It is believed to have made Mayor Johnson's reelection certain next Fall, and to guarantee him an anti-corporation council.

Tax reformers will be gratified to learn that the success of the new taxing methods in New York (vol. vii, pp. 402, 405), which require the valuations of land and of improvements to be made separately, is officially acknowledged. In the recent report of the State board of tax commissioners of New York, the following comment upon those methods appears:

The method of assessing the land separate from the buildings and improvements in New York city is approved in its practical workings by the tax department, values being ascertained with more accuracy, and the commissioners greatly aided in checking up the work of their deputies. The village of Cold Spring is the first rural district to adopt the method of assessing land and buildings separately. Graded values of land divided into blocks were established and thus reduced to lot value. We believe this method of arriving at values for purposes of taxation should be adopted by the assessors throughout the State. We note that the State assessors in their reports to the legislature for the years 1877, 1878 and 1879 make similar recommendation, urging upon all local assessors the separate valuation of land and improvements thereon in the towns, villages and cities of the State, as being the only way to arrive at a correct and satisfactory assessed valuation.

A method of valuing land for taxation, almost automatic, has been in operation in St. Paul for several years, and is about to be taken up in Chicago. This is the Somers method, the utility of which was demonstrated in Cleveland by Mayor Johnson. Mr. Somers has been invited to come to Chicago and apply his method here. The invitation was urged

upon the county assessors by the real estate board of the city. The characteristic of Mr. Somers's system is thus correctly though briefly described by the Record-Herald: "The carefully established value of a lot in the center of each block is used as a 'key valuation,' from which the valuation of the remaining lots in the block is determined mathematically upon an established ratio." By this means inequalities of taxation are approximately prevented, and favoritism without easy detection is impossible.

An extraordinary proceeding before the taxing authorities of Cleveland has been instituted by an extraordinary man—Thomas F. Fitzsimons. Mr. Fitzsimons is a large manufacturer who owns 11 acres of very valuable Cleveland land. He appeared before the board of tax reviewers a few days ago and demanded that this land, worth \$65,000, be taxed at that valuation, as the law requires, instead of being taxed at its present valuation of only \$5,100. Mr. Fitzsimons was not acting as a philanthropist; he was playing in the role of an honest citizen. He demanded not only that he himself be taxed on the full value of his land, but that his neighbors also be so taxed. And there was the rub. His neighbors didn't want to be so taxed, and they protested vigorously against the making of Mr. Fitzsimons a horrible example, even at his own request. But why isn't Mr. Fitzsimons right? Why should the owner of valuable land be taxed on a fraction only of its value? This is the sort of thing that encourages the non-improvement of land and thereby obstructs a city's growth. If land owners were taxed on the full value of their land they would hasten to improve it. But when they are taxed lightly on vacant land and heavily as soon as they improve it, they incline to speculate upon its increase in value as vacant land, rather than upon the possibility of profitably utilizing improvements. Local progress