

idea is now adopted by the war department with reference to the Philippine situation. "About this time look out for"—official reports of pacification, or treachery of the natives, or outrages upon American soldiers, according to the disclosures leaking through the censor's office the effect of which it is officially desirable to counteract. Some such prognostication might be made almost any time with confidence. The latest verifying instance is an account of Filipino outrages occurring in November and apparently held back till wanted. It seems that a detachment of American soldiers, who had broken into a Filipino house to search it, was precipitated into a pit bristling with pointed bamboo sticks, on one of which the native guide—as we call him, but spy as the Filipinos do and as we would if conditions were reversed—was impaled. This is a sickening thing, of course. But it must be remembered that such catastrophes can always be avoided by keeping out of other people's houses. And bad as it is, it is hardly bad enough to accomplish its evident purpose of offsetting the infamy of the concentration camps that our army has established in the Philippines in imitation of Weyler in Cuba and Kitchener in South Africa.

The efforts of the Ohio Republicans to checkmate Mayor Johnson in his crusade for equitable taxation are full of entertainment. Having a notion that the sentiment to which Johnson appeals is hostility to corporations, merely as corporations, they are "faking" tax laws aimed at all corporations. No distinction is made between those which have valuable special privileges and those that are only incorporated partnerships without special privileges. This policy may get the Republicans into deeper water than they have bargained for. A grocery store corporation, for instance—and there are enough such corporations to make the welkin ring if they wake up—is not likely to relish a corporation tax which

falls upon it with the same weight that it does upon a railroad or street car corporation with exclusive and extremely valuable highway privileges. Meanwhile the Republican leaders in the legislature are floundering about in amusing fashion in their efforts to explain the equity of their most inequitable policy. Chairman Cole, of the House committee on taxation, is an example. He justifies the tax on corporation capital stock, which is to fall upon the stock of all corporations indiscriminately, and at par value regardless of market value, on the ground that all corporations enjoy the special privilege of incorporation! It may be conceded that incorporation is a privilege, since it protects stockholders from personal liability—repeals, as to them personally the laws for the collection of debts; but as any partnership may avail itself of this privilege, one may well inquire what it is that makes the privilege special. It certainly is not valuable. No one would buy a corporate charter unless it conferred some exclusive privilege, which but few corporate charters do. Mr. Cole appears to have heard the bell ring, but he doesn't seem to know where the clapper is. He knows that it is valuable special privileges that ought to be taxed, but he does not know that privilege must be exclusive to be special and that the tax ought to be proportioned to the actual value of the privilege. This is one of the mentally-muddling effects of legislative anxiety to serve monopoly corporations at the expense of the general public.

For the present the corporation rings that now dominate the machinery of the Republican party in Ohio, have obstructed Mayor Johnson's efforts to tax all railroad values. The board of revision in each case is composed of state officers whose leading spirit is Attorney General Sheets, the man with whom Senator Hanna displaced the anti-trust Republican, Monett, at the Republican convention a year and a half ago. This board decided last fall that it could not in-

crease the tax valuations of the steam railroads, which Johnson had demanded, and the supreme court of the state, which is acquiring a reputation for friendliness to monopolies, now sustains it. Consequently these privileged corporations pay taxes on only about a fifth of the real value of their property, while farmers pay on two-thirds. The same board, with the change of only one member, not Sheets, has now also overruled the city board of Cleveland with reference to the taxation of the street cars and other local monopoly corporations. This local board, appointed by Mayor Johnson, had added millions to the tax valuation of these corporations, though still keeping within the rule of 60 per cent. of true value. It based its action upon the market value of the stock and bonds of the corporations. That action is now reversed by the state board, which holds that the local board had no authority to take the value of stocks and bonds into consideration. The result is that the street car and lighting companies pay nearly half a million less taxes than they ought to as compared with the taxes paid by other Cleveland taxpayers. Mayor Johnson declares his intention of keeping up this fight in the courts, but he can hardly have any hope of success as the taxing and judicial bodies of Ohio are now organized. He himself confesses that he has little hope short of the final appeal he will make to the people, but that he is confident of success before that tribunal; and it certainly does look as if the Republican corporation rings of Ohio had grown reckless of public sentiment and were treasuring up wrath against the day of wrath.

Even to the imperial revolutionists, who are getting used to their policy of turning our nation away from the path of its high democratic ideals, Senator Cullom's speech of last week must be startling. In this carefully prepared speech, delivered on the floor of the Senate on the 29th, he boldly announced the doctrine that the Senate and the President alone, with-