

her husband and Dowie himself, has caused an outburst of indignation, to which the local papers are not the least boisterous contributors. Demands are made vociferously for the prosecution of Dowie, but there appears to be no law to reach him. So one of the daily papers throws off all pretense of respect for law, and urges a resort to mob violence and murder. It refers to the "rough and ready" ways of a British mob that drove Dowie "out of London," and proclaims that "those 'coarse' ways will have to be adopted here to rid this city of an offender against all divine laws, if learned judges and state's attorneys shall say that no law of man's making fits his case." Then, recalling the murder of Joseph Smith, the Mormon who was assassinated brutally by an Illinois mob, to the eternal disgrace of the community in which it occurred, this infamous and cowardly instigator of mob murder—the Chicago Tribune, for that is the paper from which we quote—closes with the homicidal suggestion that Illinoisans "are not as much inclined now to deal summarily with religious imposters as they were then, but there are limits to their patience," and exclaims, "Dowie must go!"

Dowie is very likely a monumental fakir. He may not be a fakir, but he acts like one. That is a matter, however, of minor importance in comparison with the defiance of law and peace and order in which the leading daily paper of Chicago indulges without rebuke. Such indulgence is criminal in the worst way. Nothing half so incriminating was proved against August Spies. Yet August Spies was hanged.

One of the principal papers to be read at the national tax conference about to assemble in Buffalo is by Senator James W. Bucklin, of Colorado. He will discuss the Australasian land tax, as he learned of it upon the occasion of an official visit to Australia and New Zealand, and the possibilities and probable effects of its

adoption in Colorado. The possibility of its adoption there is not remote. By herculean efforts Mr. Bucklin succeeded last winter in carrying through the legislature the "Bucklin bill," which provides for amending the state constitution so as to admit of this Australasian reform. The "Bucklin bill" passed each house by the necessary two-thirds majority and was signed by the governor. It is to be voted upon by the people of Colorado at the general election in the fall of 1902. For 18 months a stupendous popular campaign in its support is to be carried on. This will be the first great direct popular fight in the United States for the fiscal method known as the single tax, and single tax men of Chicago purpose recognizing that fact by honoring Senator Bucklin with a dinner at the Auditorium on the 29th. Judge Dunne is to preside. Upon his return to Colorado Senator Bucklin expects to open the speaking campaign for the important fiscal reform to which he has been devoted for the past ten years or more and which seems now so near to realization in his state.

The rapidity with which the tax reform that Senator Bucklin so ably and successfully represents in Colorado is progressing in practical politics is astonishing. As it has long been advocated in ways and by methods that were so free from the spectacular as often to try the patience of zealous converts, its sudden development now is unaccountable except to observers who know that these are characteristics of all sturdy political growth. One of the more recent manifestations of this growth is the action of the city council of Liverpool. By a vote of 38 to 21 it has petitioned parliament "to introduce a bill as early as possible, dealing with the rating of ground values." That is the English method of reaching the end that Senator Bucklin seeks in Colorado. The action of Liverpool adds one more to some 200 or more British municipalities, including London (vol. iii. p. 626), that have sent

similar petitions to parliament. In Ohio the subject has been a live one ever since Mayor Johnson's campaign began; and interest in it throughout the state has been intensified by Mr. Johnson's subsequent agitation of the fiscal question in connection with railroad taxation.

This fight of Mayor Johnson with the Ohio railroads and the county auditors, in which he is trying to force the auditors to appraise railroad property as high for taxation, in proportion to actual value, as residence and farm property are appraised, has gone on through the week, and the bare reports in the Plain Dealer are extremely interesting and instructive. On the 14th the Cleveland Belt and Terminal railroad; with five miles of main track, was up for appraisal before the auditors. Mayor Johnson was attended by his director of law, Mr. Beacom, Assistant City Engineer Dortch, and his tax experts, Prof. Bemis, W. R. Somers, R. E. Sheldon and Peter Witt. After his tax experts had presented proof of the cash value of the railroad, the mayor said to the board:

Twice before we have appeared before the board of auditors and asked you to assess railroad property by the same rule that you assess other property. While you put other property on the duplicate for 60 and 80 per cent. of its value you have put the Valley and the C. P. railroads down for about 9 and 13 per cent. Now, sir, I'd like you to tell me what methods you employ to determine the tax value of these roads?

Auditor Craig replied:

That is something I don't care to explain and I don't know that I can.

Then pursued the mayor—

You can't tell how you do it. You merely guess. You guess at the value of railroad property the same as you would guess at the value of a lump of chalk. You don't learn and you don't care to learn whether there is gold, silver or a brick inside of it.

At this point Col. Myron T. Herrick, well known as a close friend of President McKinley's, appeared to represent the road. We quote the Plain Dealer's story of what followed:

"Is this where the inquest is to be

held?" inquired Col. Herrick, as he came into the room.

"Hello, there, Myron," cried Mayor Johnson, rising to shake hands. "We're mighty glad to greet the president of the road we are going after to-day. You can answer a whole lot of questions."

"Perhaps, but I'm not so sure that I will. Incidentally, I'm not the president. I'm only chairman of the board and receiver."

"All the better, you're the man who gives the president his orders. Take a seat."

The road's written return was handed to Auditor Craig by Mr. Taussig. It placed the property at \$19,655, the same as last year.

"That's all we have to say," said Taussig.

"You have looked at this and are satisfied that it is all here, I presume," said Mr. Craig to the mayor.

"I have looked at it and am satisfied that it is not all there," was the retort.

"Right here," began Col. Herrick, "I want to protest against considering this road as a separate matter at this time. It is a part of the W. & L. E. system. It is included in the general mortgage of that road and the same is true as regards the stocks and bonds. Nominally it is a separate road—that it has a president who never presides, a treasurer who never sees any money, and that sort of thing. I say that action should be postponed until May 23, when it should be taken up with and treated as a part of the W. & L. E. It is a broken down road and has no earnings. We are trying to build it up and make it a credit to and of some advantage to the city of Cleveland. While we have no desire to pay a penny less than our share of taxes, treated as other railroad property is treated, we deserve some consideration because of what we are trying to do."

The mayor, replying to Col. Herrick, contended that the road should be considered as a separate matter from the W. & L. E. and Auditor Craig held that he was right. It was all in the property and auditors from other counties who will vote on the W. & L. E. would have no right to vote on the valuation of the belt line, Craig said. Mayor Johnson then asked Col. Herrick to tell what the road was bought for when the W. & L. E. absorbed the old Connotton Valley and the Belt line. The colonel said he could not remember. Neither could he remember on what basis the \$900,000 of bonds of the Belt line were taken up at.

"Wasn't the minimum at 60 cents on the dollar?" demanded the mayor.

"I don't remember."

"Will you say that was not the minimum?"

"I really can't remember."

"Then I'll ask your auditor. What was it, Mr. Dowland?"

"I know nothing about it."

"I thought that would be your answer. Now I'll tell you, Mr. Craig, that this road was sold for about \$400,000. You remember, Myron, how you and I tried to buy it about five years ago for \$500,000, and we thought that it was dirt cheap. We were planning to get a road to Lorain and we didn't buy the Belt line simply because we fell down on the balance of the road. Isn't that right?"

Col. Herrick did not answer. "And it hasn't depreciated any since that, has it?" the mayor demanded.

"It isn't earning anything," answered Col. Herrick.

"Well," said the mayor, "the law says that property shall be assessed for what it is worth, not for what it is earning. And it's worth just what it will sell for."

He then called on Mr. Sheldon, who said that he had walked over the entire length of the road Monday, measured the width of the right of way, and ascertained the value of adjoining property. His investigation showed that there were about 72 acres of land in the right of way which, valued as adjoining property was valued, was worth \$1,250 an acre. That made the real estate in the right of way alone worth \$90,000, he said.

Engineer Dortch testified that he had measured the earthwork in the embankment of the road, giving it a value of 30 cents per cubic yard, or \$33,000.

Trestles, bridges, rails and real estate, he declared, made the total value about \$260,000.

"Now, then," said the mayor, "we demand of you, Mr. Craig, that you assess this road at 60 per cent. of its actual value. If you assess it at \$19,000, as this railroad asks you to do, and as it has been assessed in the past, you are taking money out of the pockets of the people and putting it into the pocket of the railroad, just as much as though you went out on the street with a club and robbed a man."

Assitant Manager Taussig interrupted to say that Mr. Sheldon's figures as to the number of acres were nearly 20 acres too high.

"All right," said the mayor, "if you acknowledge 50 acres we'll stand on that. Honestly, now, do you think \$19,000 is what this road ought to be returned for?"

"Based on its earning, yes. You wouldn't buy anything that wasn't earning anything."

"My dear sir, that is the way I have made all my money; buying things that other people didn't know how to handle."

"You wouldn't buy this for what you claim it was sold for—\$400,000."

"Yes, I will."

"That's a bluff."

"Is it a bluff? I'll make a big cash deposit right here and take this road for \$400,000."

"You know this road is in such shape legally that it can't be sold," interrupted Col. Herrick.

"And you wouldn't sell it for anything like \$400,000 if that were not the case," retorted the mayor.

"All this talk is nonsense and politics," said the railroad's attorney, Mr. Duncan.

"Politics," cried the mayor. "Of course it is politics. It is that kind of politics in which all the people of Cleveland, democrats and republicans, are in sympathy. They want to see these railroads pay their just share of the taxes, and they look to me as mayor of all the people to do my utmost to see that it is done. That's what we are here for, sir. We present figures and facts and we challenge you to refute them. You don't try. You can't. You run away. You say you only ask that you be assessed as other railroads are assessed; that you have precedent in your favor. Yes, you have precedent, and you have the votes. You have the county auditors, you have the auditor of this county. I don't intend any personal slur at Mr. Craig, but he was in the bunch here the other day that assessed the C. & P. and the Valley."

Mr. Craig announced at this point that he wanted to examine the mayor's figures and talk with his attorney and that he would not make his report until Saturday. In the past the valuations were decided on the spot. Mr. Craig had reached the point when, so he said, he wanted to think.

Mr. Craig announced at this point that he wanted to examine the mayor's figures and talk with his attorney and that he would not make his report until Saturday. In the past the valuations were decided on the spot. Mr. Craig had reached the point when, so he said, he wanted to think.

The "Nickel Plate" was the next road to come up for appraisalment. That was on the 15th. After Prof. Bemis had at the mayor's request furnished data for estimating the value of the road, Mr. Johnson took up the discussion:

Now, gentlemen, the market value of the bonds and stocks of this company is about \$40,000,000. As about 46 per cent. of the road is in Ohio it has over \$17,000,000 worth of property in this state. The law says you shall assess property at its full value in money and that includes railroads, but as you have adopted a rule to assess property at only 60 per cent. of its value, I ask you to apply that rule in this case; not some mythical rule which cannot be and is not explained, whereby you arrive at a value that is only about 5 to 15 per cent. of the actual value as has been

the case in several railroads which we have seen assessed here within the past week or two. If you apply this rule of 60 per cent. the Nickel Plate road will pay on about \$10,000,000 instead of \$2,946,089, in Ohio, as it has been doing and wants to continue to do. Mr. Clark (the attorney for the road) says that \$45,000 worth of improvements were made on the road during the past year and he returns it for exactly the same figure—\$10,000 per mile. Why, gentlemen, it couldn't buy a right of way through Cleveland for \$2,000,000 and in a year from now it couldn't buy it for \$3,000,000. Gentlemen, you could easily find out the actual value of the road in another way if you would call in the auditor and the other officials and their books. Since you have refused to do that, give me the time and I will employ men to get these facts. I will find out the actual value of the rolling stock, the rails, the bridges, the right of way and all. I make that as a formal request. Postpone action until next week.

But the board was apparently not anxious for this information. It merely took a recess for two or three hours. When it reassembled the mayor asked for still further time, having first offered evidence to indicate the probability of securing additional disclosures as to the value of the road. But his request was summarily denied. The board then began to vote upon the appraisement. An amendment to materially raise the valuation was voted down—6 to 3. By the same vote the board refused the mayor's request that it call upon the company to explain the wide discrepancy between its tax return valuations of locomotives, coaches, etc., and the well-known value of such property. The appraisement was finally made at a little less than \$11,000 a mile—about \$3,500,000, or less than ten per cent. of the market value of its stocks and bonds. Mayor Johnson estimated the appraisement at about 16 per cent. of actual value.

On the 17th Mayor Johnson pursued his now familiar policy with reference to appraising the Erie. When the attorney for the road had made its tax return, slightly less than the return of last year, which was \$22,600 a mile, or \$2,638,887 for the

whole 116 miles in Ohio, the mayor formally requested that the board send for the auditor of the road and examine him as to its earnings. One of the county auditors didn't "see any necessity for that," but was soon driven into a corner by a little cross-examination to which Mr. Johnson subjected him. A second appeal from the mayor was equally fruitless. The board wanted no information from the road's auditor. Later the mayor urged the matter for the third time, and then an interesting dialogue bearing on the reasons of the auditors for evading a closer inquiry into the value of the road broke out. We quote from the same source as before:

"I protest against sitting here and wasting any more time," exclaimed Auditor E. J. Smith, of Portage county, Friday morning at the meeting of the auditors held to appraise the Mahoning division of the Erie railroad for taxation.

"If we did what Mayor Johnson would have us do," said he, "we would assess this road for over \$100,000 a mile, and everybody knows that would be ridiculous. Of course we know that Mayor Johnson does not want us to do anything like that and he does not expect we will."

"When you charge that I do not want you to assess this road for over \$100,000 a mile, my friend, you're wrong," answered the mayor. "When you charge that I do not expect that you will do it, you are right."

"For one I want to say that I don't propose to stand these insults which Mr. Johnson has been throwing at us any longer," exclaimed Smith, heatedly, again rising. "He has said that we are owned by the railroads; that we are bought with passes. I am honest and I mean to do what I believe is fair and honest, and I could not be bought for a pass. I could not be bought for that small price."

"I believe you," exclaimed the mayor. "I do not believe that you could be bought for that small price. I do not believe that any of you men would be dishonest for a pass. We all know that the C. & P. road does not issue any passes and that it is assessed for something like \$30,000 a mile. We all know that the Erie, the Valley and other roads do give away passes and that they are assessed all the way from \$20,000 down to \$5,000 a mile. I do not think that that proves, however, that the auditors who have assessed these roads could be bought with passes. I do not want to think any man is so cheap as that."

When the board acted upon the Erie

tax return it raised the appraisement of last year from \$2,638,887 to \$2,747,887.

It was the Cleveland mayor's intention, as we stated last week, to carry these appraisements up to the state board; thence, if necessary, to the courts; and finally to the people. He again announced this plan of action at the time of the appraisement of the "Nickel Plate" road. The attorney for the road having intimated his confidence that the auditors would decide in favor of the road, Mayor Johnson retorted:

Oh, you've got the votes all right, but you haven't got the last say. We'll put this matter up to the state board at Columbus, and if it does not do the right thing we'll put it up to the court. And if we don't get a square deal there we'll put it up to Cleveland. The people will take this matter up finally and then the railroads will be brought to time.

But the mayor has not waited for the state board to act before going into the courts. On the 21st he secured a writ of mandamus directing the county auditors to call in railway officials to testify as to the true value of their property. It will be recalled that he had proved the value of the different railroad stocks and bonds to be many times greater than the railroad values returned by officials of the respective roads. But the auditors refused to base appraisements upon these stock and bond values, apparently adopting the theory of the railroad attorneys that the value of railroad property is determined not by what its stock and bonds sell for, but by its earnings. Then Mayor Johnson demanded again and again that the auditors bring railroad officials before them to disclose the earnings. This also the auditors refused to do. That laid a sufficient foundation for legal proceedings; and, setting up these facts and charging that the "auditors were corruptly influenced by favors to them by the railroad companies to influence their decision and avoid the making of true and correct ap-

praisements," the mayor applied for the writ of mandamus which was granted as stated above.

In all these proceedings Mayor Johnson aims, as we have before explained, at something more important than an increase in the taxation of railroads. He aims at a substitution for the Ohio system of taxation, of one that would tax men and corporations upon the value of what the public does for them and not upon the value of what they do themselves; upon their franchises and not upon their earnings. Much has already been accomplished in this direction in the way of stirring up public sentiment. Mr. Johnson's overhauling of railroad taxation is opening wide the eyes of the people of the state to the favoritism, not to say corruption, of the present tax system, and its utter inequality. Naturally, the great tax dodgers strive to create a diversion by spreading the notion that he is trying to raise the taxes of the poor. When Johnson was told that some people are getting this impression, he answered:

Are they? Well, their minds will be disabused before I get through. I am after the big fellows and if I land them the little ones are bound to reap the benefit. If we raise those who are paying too little then we can lower those who are paying too much. I have said right along that the poor people—the small property owners—have been paying too much. In proportion to what the rich men are paying, they are assessed most outrageously. They should pay less and the wealthy more. The decennial board of revision has full power to adjust this inequality, and I am preparing to make a demand that it do so. The board begins its session June 4 and I will appear before it without delay. It is not that property in Cleveland is taxed too high that people complain—it is that some are not paying their just share, while many pay more than their share. The steam railroads, street railroads, gas companies and other corporations are the ones who are paying the least, considering what they own. I don't expect to make them my friends; in fact, I expect to make many enemies, but that is something I can't avoid and don't care to avoid. The small property owner will reap only good from this tax fight.

#### POLITICAL PARTIES AND POLITICAL IDEALS.

A recent passage at arms between Mr. Watterson, of the *Courier-Journal*, and Mr. Bryan, of the *Commoner*, furnishes the clearest possible exposition of the discord now existing in the democratic party.

Commenting on Mr. Watterson's imperialistic views, Bryan lays down a few self-evident propositions like the following:

Questions must be decided by the application of fixed and immutable principles.

Yielding to a bad principle because it seems triumphant is simply an easy method of avoiding labor and sacrifice.

What the democratic party needs is not advice to surrender, but courage to resist the attacks which are being made upon American doctrines and democratic principles.

A nation that is selfish enough to want a colony is too selfish to do justice by it, and a party demoralized enough to indorse a colonial system would be impotent to administer it satisfactorily.

He also quotes Jefferson's saying:

I know of but one code of morality for men, whether acting singly or collectively.

And Franklin's dictum:

Justice is as strictly due between neighbor nations as between neighbor citizens.

Mr. Watterson, after a little of the witty badinage for which he is famous, declares that the above extracts show Mr. Bryan to be "not a party leader but a moral philosopher." Furthermore, Mr. Bryan is not a statesman. For, says Mr. Watterson:

He is no statesman who has not learned to detach his policies from his visions. He is no statesman who has not emancipated himself from that which for want of a better name dreamers call the ideal. He is no statesman who does not apply his means to his ends, going fast or slow as occasion requires, but making no mistake in reading the riddle of the time, in deciphering the mathematics of the moment, in translating the spirit and temper of the people.

Mr. Watterson is a perfect representative of that faction of the democratic party which opposes Bryan, and which is responsible for every democratic defeat. By his own confession, he and all those who share his views

are men who have thrown away their ideals, that is, their principles, and who hope to get back into power by using the tactics of the republican party.

Opposed to Mr. Watterson and his followers we have Bryan and the Bryanites, men who have never learned to detach their "policies" from their "visions" of a perfect American democracy; who would as soon commit perjury or theft as emancipate themselves from their ideals; who see no riddle in the time that may not be clearly read by the application of the "eternal verities" of justice; and who, instead of translating the spirit and temper of the people and making this their guide, are busy keeping their own spirit and temper true to their ideals, and striving to infuse the same spirit and temper into the people.

Does any one dream of "harmonizing" these two factions of the democratic party?

Impossible thought!

There will never be harmony in the party until the men who have cast away their ideals walk out from the ranks of democracy and openly ally themselves with the republican party. With this treacherous element eliminated, democracy would know its real strength, and would be able to devote that strength to fighting the enemy outside its ranks, instead of dissipating it, as now, by fighting enemies within.

The leaders of the real democratic party to-day are men who are doing for America what the Hebrew prophets did for the Jewish nation. "These prophets," says the great Jewish scholar, Darmesteter, "were men to whom justice was an active force. The idea of right was converted by them into a fact before which all other facts pale. By virtue of believing in justice they advanced it to the rank of a factor in history. They taught many to live and die for the right without the hope of Elysian fields. They taught the people that without ideals 'the future hangs before them in tatters.' That the ideal alone is the aim of life, and that it consists not in the glory of the conqueror, nor in riches nor in power, but in holding up as a torch to the nations the example of better laws and of a higher soul."