

greater evils than they are designed to cure. If we are to have Russian security for our officials, we must establish Russian absolutism. Even then the assassin will now and again accomplish his end. Simplicity of life and confidence in the public are better armor for American officials against assassination than Russian methods. It is true that Lincoln trusted to these and was murdered. But that was at a time of fierce passions, when even a Russian bodyguard might not have saved him. It is true also that Garfield trusted himself in like manner. But he was killed by a maniac. Harrison was absolutely confiding, surrounding himself with no guard, traveling as unostentatiously as a private citizen, declaring that no one would hurt him but a madman, and that no possible precaution could avert that danger, and not a hand was raised against him. But President McKinley, protected by a double line of soldiers forming a lane through which the people passed to greet him, and guarded by two secret service officers close at hand, falls a victim to an assassin's pistol. What else can be done but lawfully to punish the offender and his accessories, if by lawful means it can be proved that he had accessories? Nothing more, unless we follow the dangerous advice of evil counselors and imitate the autocratic example of Germany and Russia.

Just here is the greatest menace of destructive anarchy. It is the danger that the popular fears it excites may cause the people to tolerate what is nominally for "the suppression of anarchy," but which in fact, be it so intended or not, will abolish traditional safeguards of liberty and open the way to that imperialistic era at home which our crown colony venture abroad has foreshadowed. Even now it is reported from Washington that Attorney General Knox is preparing a bill to be recommended to congress next winter, and of course pushed through if possible, making conspiracies against a president,

wherever committed, triable and punishable by the federal courts. The distinguished correspondent, Mr. Wellman, who tells his paper about this measure, describes it as one that—

will not be a statute of lese majesty, but it will be the republican counterpart thereof, in so far as our constitution and form of government will permit.

This is but an indication of the assaults upon the underlying principles of our government that will be quickly made if popular fears of anarchists can be effectually played upon.

It ought to be evident to well-balanced men that the schemes proposed for "crushing anarchy" cannot crush what those who propose these schemes profess to fear. Nothing in the way of penalties can prevent one man from killing another, if he determines to do it and is willing to die himself. Such a man cannot be intimidated by penalties. Nor can anything restrain madmen. All that laws for the "suppression" of anarchy can accomplish is to interfere with the legitimate activities of persons who are not assassins, and have nothing in common with them.

It would be both misleading and unjust to close this discussion without a word for the brighter side. The question before us fortunately does not present a choice between one kind of anarchy threatening the lives of public servants and a second kind of anarchy threatening the liberties of the republic. There is another and hopeful alternative. A wholesome sentiment is plainly observable which appears to be gaining headway. If some preachers have made advances toward lynch law, others stand firmly for liberty and order. If some prominent citizens would make the calamity the opportunity for a stride backward toward the despotism from which we have emerged, others with clearer vision and steadier purpose warn us gravely and wisely to maintain our institutions and preserve our liberties. If some newspapers riotously raise a hue and

cry, inflaming public passion and disturbing orderly procedure, there are others that strike a different and more cheering note. In the latter category, in Chicago alone, there are three at least—two of them Republican and one Democratic—the Evening Post, the Record-Herald and the Chronicle. As an illustration of this better spirit, here is an extract from an editorial in the Post of the 11th:

Every enlightened citizen should urge, above all things, scrupulous obedience to the law on the part of its official guardians. There should be no manufacturing of evidence, no straining of statutes, no violation of the letter or spirit of the fundamental principles of American justice, American liberty and American jurisprudence. Let our practice conform to our preaching. Hysteria and intemperance of speech on the part of public men lead to disregard by the authorities of the very safeguards which protect our form of government from violence and successful attack. We must do justice justly, and beware of committing the folly of combating lawlessness in a lawless way.

So long as there is even a minority sentiment so sound, so sane, so reasonable as that, a sentiment so keenly sensitive to the vital principles of American polity, we need have no more than a passing fear of anarchy of any kind—be it the destructive form of anarchy that would assassinate public servants, or the worse form of anarchy that would assassinate public liberty.

The equitable taxation movement shows growing signs of vitality in the Democratic party every here and there throughout the country. One of the best of the party platforms on this subject is that of the Democracy of Union county, Pa., reported on the 26th by a committee of which L. F. Lybarger was chairman. The taxation plank of the platform is a model:

We favor the old democratic doctrine announced by Jefferson of "Equal rights for all, special privileges for none," and therefore we favor the abolition of all laws granting special privileges either to private individuals or public corporations. We favor the taxation of all corporations upon the basis of their full franchise value, thus placing them upon a par with all other forms of property, and greatly reduc-

ing the burden of taxation now resting almost wholly upon farming and laboring classes.

Just as the Democratic party shows a steady advance in the direction of equitable taxation, so does the Republican party, under plutocratic guidance, the more clearly disclose its purpose of backing the tax dodging corporations in their policy of throwing unequal burdens upon home owners and farmers. This purpose was exhibited by the state board of equalization of Ohio, all Republicans, when Mayor Johnson appeared before it last week to urge an increase in the valuation of the railroad property of that state. Our readers will recall Mayor Johnson's experience before the boards of county auditors, commented upon at pages 83, 100, and 115. His fight turned upon the refusal of the auditors to assess railroad property at as large a proportion of market value as residence and farm property is assessed at. The latter is assessed at about 60 per cent., while the former is put at only 10 or 15 per cent. Consequently residence and farm properties pay something like treble the taxes of railroad property, value for value. The county auditors, whether influenced by the railroad passes and privileges they receive, or other motives, made only slight changes in railroad valuations; and Mayor Johnson, supported by the League of Ohio Municipalities, consequently carried the matter before the state board, composed of State Auditor Guilbert, State Treasurer Cameron, Attorney General Sheets, and Railroad Commissioner Morris. A hearing was accorded on the 5th, the reports of which make interesting reading.

The animus of the board appeared from the start. One of its members, the state treasurer, was indiscreet enough to give expression to it. "What is the gentleman's name?" he asked, with a sneering assumption of ignorance, as Mayor Johnson took his seat after explaining the manner

in which the League had decided to be represented. "My name is Johnson," replied the mayor of Cleveland, good humoredly; "what is your name?" The state treasurer flushed as he answered: "Cameron." "Indeed," said Johnson, smiling suavely, "I am glad to meet you." While Mayor Johnson and his coadjutors were trying to get the board to indicate the time they would give to the hearing, the board declared that time was precious. But after the hearing, in which the railroad attorneys refused to participate, it discovered that time was not so pressing after all, and appointed the 14th for their accommodation. Mayor Johnson announced that he also would attend on that occasion.

The hearing proceeded. Newton D. Baker, attorney for the city equalization board of Cleveland, opened with a discussion of the legal aspects of the question involved, and was followed by Prof. Edward W. Bemis with a presentation of the facts. Prof. Bemis showed that the railroads of Ohio are appraised for taxation at less than \$117,000,000, or only 22.14 per cent. of their value for purposes of sale; while farms, city real estate and ordinary manufacturers and merchants are assessed on the average at about three times as much, in proportion to the value of their property. His brief is a compact digest of the values of the railroads in Ohio, and of the court decisions on the question of taxing those values. After citing the state constitution and statutes bearing upon this point, the brief proceeds:

From these considerations it is clear that it is the duty of the boards of auditors to appraise the properties of railroad companies at their true value in money, and that if these boards fail to perform, or err in the performance of this duty, the state board has ample powers and is in duty bound to act and to correct the local returns until the true value in money of all such property appears upon the duplicate. The true value in money of property is the price for which it will sell in an open and unexcited market. The price for which a railroad will sell is not

the estimated price of its rails, ties, roadbed and equipment separated and considered apart from their use, any more than the price of a house is the price obtainable for its several parts—its brick, mortar, wood, etc.—if taken away and sold; but is the aggregate market worth of the property as a going concern—as a railroad, not as a scrap heap. Our supreme court has decided that ties, rails, etc., when put to such use cease to be mere ties and rails and become a railroad. It is therefore a plain fraud upon the constitution and statutes of the state to disintegrate into worthless constituents a valuable property for purposes of taxation, and it is the duty of the auditors and of this board not to be misled into the commission of such a wrong. It may be urged that taxation of the selling price of the entire property would be a taxation of its franchises or good will and that "franchises" are not taxable in Ohio. The franchise to be a body corporate is not taxable, but the value which property derives from its use, from being in a certain place at a certain time, from its relation to other property, is in reality its entire value and no sound distinction can be made between the physical property and its time and place and use elements. Many cases arise in which the value of property is difficult of determination by mere inspection and estimate; the constituent elements of a railroad are not in the market; but the railroad as a whole is in the market and has a readily ascertainable real value in money. Its debts, represented by bonds and floating indebtedness, together with the market value of its stocks, represent accurately the exact price necessary to buy a minority holding, which always costs less than a controlling interest. Taking the market value of minority shares protects the property from overvaluation from competition for control or other market disturbance.

Inasmuch as the state board had indicated doubt as to its legal power to raise the grand total of railroad valuations as fixed by the county auditors, Prof. Bemis called attention to its own records:

In 1895 you increased the total \$3,500; in 1896, \$31,535; in 1897, 3,428; in 1898, \$3,700; in 1899, \$3,000, and in 1900, \$3,000. Of course, these amounts are not large, but they serve to show that in the past you have not been frightened about going above the grand total of the appraisements as made by the county auditors.

Mayor Johnson followed Prof. Bemis and closed the hearing. He dismissed constitutional questions by

referring them to the lawyers, saying he was there—

to complain because the boards of county auditors have failed in the performance of their sworn duties and thereby robbed not only the counties in which are located the large cities but those in which our rural brethren live as well.

"Perhaps the county auditors didn't know any better," interrupted the attorney general, jocosely; and Mayor Johnson took advantage of the interruption to retort:

Perhaps they didn't, but those who met at Cleveland could not offer such an excuse. We told them better and we didn't ask them to take our word for it, either. We asked them to call in the railroad officials and demand their books and see for themselves, and we ask this board to do the same. We do not ask you to accept our statement alone. We have pointed out the facts and have told you how you can find them for yourselves. I think the boards of county auditors are composed very much like other public bodies. Some of the men are honest, some are fools and rascals. I do not know of a public body that is constituted otherwise, from the senate of the United States down.

The Cleveland mayor then went on to outline the obstacles that taxing officials, for the protection of railroad interests, were throwing in the way not merely of equitable but of legal taxation:

When at Cleveland before the eight boards of auditors we asked them to appraise the railroads at 60 per cent. of their true value in money, they said to us: "Why do you ask us to do that when the other railroads in the state are not assessed that way? Why do you not go before the state board at Columbus and ask it to assess all roads alike?" I answered them: "Gentlemen, I recognize the merit of your claim that all railroad property should be assessed on the same basis, and I intend to go before the state board and demand that it be done. But what I ask of you is that you do your duty and assess the roads now before you at 60 per cent. of their true value."

Now suppose this board refuses to equalize these appraisements by assessing all the roads at 60 per cent. of their true value in money, what remedy have the people? None. If you do not do your duty there is no higher body to which the people can appeal. But that is not true of the railroads. If you exceed your powers by the fraction of an inch the railroads will at once appeal to the courts and have it corrected. The supreme court will

undo any illegal act that you may do, but it will not do any legal act which you should have done. I do not know what you will do, but I do know that there will come a time when the people will find a way of making the great steam railroad and other corporations pay their just share of the burden of taxation.

Mayor Johnson's last words must have stung, as they were doubtless intended to, not because the words themselves were harsh, but because they disclosed a fact which might account for the peculiar behavior during the hearing, of part of the board. He said:

The big corporations get all the benefits of the present methods of assessments. How? By influencing auditors, by influencing legislators, by influencing courts and by influencing elections. Let us take off the mask and be frank with each other. I say that no auditor or other official who has a railroad pass in his pocket or accepts other favors from these corporations is a fit man to say how much of the tax burden they shall pay. Some men may be above these influences, but I doubt it. Why, gentlemen, this business of extending favors to public officials has even gone so far as to extend to your august body. Two of you accepted an invitation of a certain railroad official to take a long trip in a private car to California. I hope it did not influence you.

The report from which we quote simply but significantly observes that after Mayor Johnson resumed his seat, "for a few moments there was absolute quiet, everyone present expecting that some one on the board would challenge the mayor for an explanation." But no challenge came.

Whoever appreciates the fact, now clearly demonstrated, that Mayor Johnson is giving the country an object lesson in thorough and honest administration, without corrupt politics, and democratic in the best sense of the word, will be glad to know that he returned from his mission before the state auditors to win a complete victory for clean and genuine democracy at his county convention. Usually, when it is reported that a party convention adopts the administration slate, the public understand

rightly that machine politics has won another victory. But not so in this case. A faction of the party in Cleveland had organized to embarrass Johnson, and local report had it that street car money was behind the movement. At one stage, this opposition felt strong enough to propose a compromise, offering to fall into line if Johnson would allow its leaders to name three out of the ten candidates for legislative representatives. But objectionable men upon the ticket, even two or three, was feared by Johnson more than anything else; and he bluntly replied to the opposing faction that if they could nominate three candidates he preferred they should nominate all. The result is that a ticket of extraordinary cleanliness throughout was chosen last Saturday by majorities so large as to make the nominations almost unanimous.

The platform adopted by the convention is worth noting as another instance of the advances genuine democracy is making. It demands public sessions of assessing boards, the assessment of railroads at their "salable value as going concerns," the separation of state and local revenues, and public reports from public service corporations to the end that the value of their privileges may be known; renewal of franchises without a referendum is opposed; acceptance of free passes by public officials is declared to be cause for removal; municipal home rule as to bond issues, franchises and taxation is demanded; and government by injunction and denial of peaceable persuasion by pickets in strikes are denounced. The platform begins with this declaration:

The equalization of the burdens of taxation and the preservation of local self-government are the paramount issues of this campaign. We believe that the first duty of our legislators is to destroy legalized privileges and to secure to the people affected the control of their own affairs; that the first duty of our executive officers is faithfully to execute all the laws in the interest of all the people.