

uary. But it is difficult to believe that he would have vetoed a useful bill for so frivolous a reason. That would be showing too much deference to the temporary convenience of public bookkeepers. And this was a useful bill. It required all public accounts to be kept in the same way—uniform township accounts, uniform city accounts, and so on,—and thereby laid the foundation for comparing accounts throughout the state. It is not easy to avoid the suspicion that something more vital than any of the reasons the governor specifies influenced his action on this bill. It would have been a bad law for local rings.

But one bill which the governor has signed has in it good possibilities of public utility. It is the Crafts public opinion bill. As originally drawn this bill required a vote upon any question proposed by a petition of five per cent. of the tax payers—local questions in their appropriate communities, county questions in counties, and state questions in the state. The legislature changed the bill so as to require a petition of 25 per cent. of the voters and so the governor has signed it. This change makes it prohibitory in the state at large, in most counties, and in all large cities. A petition of over 100,000 would be necessary to secure an expression of opinion under the bill in Chicago. But it is workable in small places and there its merits can be demonstrated. Votes under it are not mandatory. They are purely advisory. But by disclosing the actual state of public opinion on a given subject, it would offer exceptional possibilities of influencing political action.

It is not a little curious that the coal miners of England, though disturbed by the export tax on coal, should be not at all concerned about the import tax on sugar. For there is every reason to believe that while the British working class must pay most of the sugar tax, it will bear none of the coal tax. British coal must sell in the open markets of the world

upon its merits. Tax or no tax, it can not bring a higher price unless it is of superior quality. Equal quality equality price, is the law of the market. The coal tax, therefore, must be borne by the coal exporters. But they will not export coal at a loss. Unless they can throw the tax back upon someone else they won't export. Naturally, there will be an inclination to throw it back upon the miners by reducing their wages. But wages are not regulated by export taxes, except as those taxes may disturb the equilibrium of demand for and supply of labor. This equilibrium will not be affected by the export tax on coal so long as there are mining royalties, unless it provokes mine owners to arbitrarily close down, and there is no danger of their doing that. Consequently the tax will come out of the owners' royalties, in every instance where the operator has no contract. Operators under contract will have to bear the tax until their contracts expire. But in the end, the tax will fall altogether upon mine owners. Not so with the import tax on sugar. That will raise the retail price of sugar about 50 per cent. Now sugar is a very cheap and wholesome food, and under free trade English working people got to using a great quantity—more per capita than any other nation. So large is this consumption that it has been said with substantial truth that an English workingman, if his family is not smaller than the duke of Manchester's, will have to pay as heavy a sugar tax as the duke. In presenting the measure Sir Michael Hicks-Beach estimated the annual average consumption at 56 pounds a head, and stated that the rich consume a little more than that amount and the poor a little less. And investigation shows that the consumption by agricultural laborers comes up to 52 pounds a head, which is only four pounds below the average for all classes. The sugar tax is a workingman's tax. The British ministry was right in its economics when it declared that the object of that tax was to compel the working

classes to contribute to the expense of the South African war.

Mayor Johnson, of Cleveland, who is trying to enforce the tax laws against big tax dodgers, came in conflict last week with two railroads and the county auditors of the counties through which they run. The end is not yet. Railroads in Ohio are assessed by the mile. This the mayor regards as unjust to cities, since rights of way are much more valuable in cities than in the open country, yet the mileage basis of assessment yields no greater revenues per mile to city than to country treasuries. But Mr. Johnson considers that an act of the legislature is necessary to remedy this inequality, so he makes no complaint to the auditors on that score. His complaint is against appraisements of railroad property at about ten per cent. of its true value, when residence property is appraised at 60 per cent. or more.

He began on the 9th a fight on that point which he announces his intention of carrying not only into the courts, but before the people of the state. The first subject of his exposure was the Cleveland & Terminal Valley road, which controls one of the most valuable rights of way into Cleveland, holding it under a lease having 82 years yet to run, owns 700 feet of water front on the river and a dock on the lake, and is worth altogether over \$106,000 a mile, yet has been assessed for taxation at only \$9,191. Addressing the county auditors on this subject, Mayor Johnson asked if there was "any reason in law or equity why a railroad should be assessed differently than a farm or city real estate"—a different proportion of actual value. Being assured by one of the auditors in reply that railroad property is "generally assessed fairly high," he said:

I want to show, before you gentlemen get through, that the selling price, the market value, of this road is not less than \$106,000 per mile, and then I want to know why this road is assessed at \$9,191 per mile when oth-

er property pays on 60 per cent. of its true value. This railroad has issued \$5,000,000 of bonds alone, and it has a lot of other property. It ought to pay on a valuation of at least \$65,000 a mile. We are here prepared to take up the legal phases of this question, and Prof. Bemis is here to show how we reach the value of this railroad. I want to charge that this road through its lawyers, lobbyists and judicious use of passes and other favors, pays on only \$9,191 per mile in place of \$65,000, as it should. That's our case, and we're going to make it against every railroad company that appears to have its appraisal fixed.

At the session of the auditors on the following day, the 10th, the question of assessing the Valley road was decided. After Prof. Bemis had produced data to sustain Mayor Johnson's valuation, and the mayor had been heard in behalf of the city, asking the board of auditors to "apply the same rule that they adopt in valuing houses, stores and farm property," and fix the assessment at 60 per cent. of actual value, the board went into secret session for 30 minutes. At the end of that time it announced an assessment of \$9,756 per mile—an increase of \$565. The total valuation of the road upon this assessment is \$734,716.30, or less than one-third the value of the terminal facilities in Cleveland alone.

Prior to that decision, but on the same day, the auditors raised the aggregate valuation of the Cleveland & Pittsburgh road from \$5,000,000 to \$5,880,000. It was in connection with this case that the mayor referred to the injustice of the mileage system of assessment. He also again scored the taxing officials as probable recipients of railroad favors. A clearer statement, in brief, of the whole situation could not be made, and we reproduce it from the Cleveland Plain Dealer:

I don't ask you people to change your rule of assessing railroad property by the mile. At another time and another place we intend to make an effort to have that unjust rule wiped out. The railroads of Ohio, by

a judicious distribution of favors (passes I mean) to people who are in a position to do them good, all the way from the judges on the bench down to county officials, including auditors, have been able to get laws passed that enable them to pay taxes on about ten per cent. of the actual cash value of their property, while other people pay all the way from 60 to 100 per cent. What I ask to-day is that you assess this road on about 60 per cent. of its actual cash value. That will place in the treasury of the city of Cleveland about \$27,000. The company is now paying in only about \$7,000. If you did what the law and the constitution says you shall do, you would assess it for its full cash value and that would mean more than \$120,000 instead of \$27,000 to us. But you have adopted a rule to assess property for about 60 per cent. of its value. Will you do it to-day? Let's see if you dare do it now. Is there any man on this board who has in his pocket a pass from this company? No man has a right to sit here and assess this road if he has.

No one answered this challenge, and the mayor called upon Prof. Bemis to disclose the actual value of the road. Bemis showed that the whole road is worth \$43,812,000, and that, apportioned by mileage, the part of it within the state of Ohio would be worth 93 per cent. of that sum, or \$40,725,160. Yet the auditors assessed it, as stated at the beginning of this paragraph, for only \$5,880,000.

When the county auditors rendered their decision in the latter of these two railroads cases, Mayor Johnson made little concealment of his evident belief that they had been improperly influenced by the railroad company to grossly undervalue its property; and he warned them that if they should seek reelection, or election to any other office, he would do all in his power to defeat them. In a newspaper interview he declared his intention of carrying the fight into the board of state auditors:

The members of that state board will place the railroads on the same level with residence property and farm lands or there'll be such a storm of indignation throughout the state that they will be swept out of political life forever. While we are now making an effort to persuade the county auditors to live up to their oaths of office, this is but a skirmish. The grand

battle will come at Columbus, and there we'll turn our big guns loose. Fortunately the state auditor, state treasurer and attorney general are candidates for reelection. I have a notion that will help us some, for by the time the line of battle reaches to them they may decide to take warning and heed the voice of the people. Any schoolboy can see the outrageous discrimination in favor of railroads that has been going on in Ohio for years. It has got to stop.

One remark of a railroad attorney, made in the progress of the Cleveland tax fight outlined above, is worthy of serious consideration. Referring to some of the evidence offered by Mayor Johnson to show that his road was worth many times the tax valuation, he said: "Because we can now struggle along without borrowing more, you want to tax us on our ability to keep our interest down; it is like going back to feudal times, when a man was taxed because he built a chimney." But this railroad lawyer's railroad had to be put upon the taxation rack before he became aware of that depressing feature of our tax laws. They do literally tax men for building chimneys. They put burdens upon production in all directions. Better houses, higher taxes; more production, higher taxes. That is the rule. But it is applied on the basis of from 60 to 100 per cent. of cash value to ordinary folks, and from 10 to 15 to railroad corporations. This is the fact that Mayor Johnson is exposing and seeking to correct. He is limited and hampered by the tax laws as they are, which require taxation of industry and thrift; but by showing how these laws are evaded by the rich and influential and relentlessly enforced against the average man, and insisting upon their equal operation, he may compel the public to reflect. Out of this tax fight, therefore, may yet come a general realization of the wastefulness and wickedness of deriving public revenues from the taxation of chimney building, to use that as a type—from the taxation, that is, of serviceable products of human labor—when the values of landed priv-

ileges and special franchises offer for public use an abundant common fund which now goes into private pockets.

Johnson makes no secret of his ultimate aim. It is to so arouse the conscience and awaken the good sense of the people of Ohio, by exposures of the iniquitous system of taxation from which they now suffer, that they will concede to every locality the right to raise its own taxes in its own way. Nor would he consider this accomplishment the goal. Having secured that right of home rule, he would push the issue until the localities raised their taxes not only in their own way, but in the right way. And that way would be by taxing nobody but the owners of valuable rights of way, valuable building lots, valuable sites generally; and taxing them only in proportion to the value of their sites respectively. The following article from the Cleveland Plain Dealer, containing an interview with Mayor Johnson on the subject, explains his purpose:

The fact that leading politicians throughout the state seem to have business in Cleveland at this particular time may be regarded as a coincidence by some folks, but the wise ones do not see it that way. They view it as a prearranged condition which tends to confirm what Mr. Johnson's friends hope and believe, viz., that he is becoming "It" in the Buckeye state.

One thing about which there is no dispute is that Mayor Johnson wants to get control of the legislature in the sense that he wants, so he says, to see fair-minded and unpurchasable men elected to it. "Any unprejudiced and unpurchased body of men may be easily and quickly convinced that the present laws relating to taxes and franchises work an outrageous injustice on the state and the people of Ohio," according to the mayor. "I intend to use all my influence to assist in electing a legislature composed of honest men," he said. By honest men, it is taken for granted the mayor meant honest democrats.

It is not believed that Johnson has in mind a law that will make the adoption of single tax imperative on the state. It is more likely that a bill will be framed providing that any county, on the vote of its people, may adopt the system. Having adopted it, the county, if it

does not find it satisfactory, by a majority vote can return to the old system. As Mr. Johnson sees it, the possibility of any community, having once adopted the plan, wishing to return to the old one, does not exist.

"A majority of the people of this country," remarked the mayor to a friend, the other day, "are single taxers, but they don't know it. But they're coming to a knowledge of the fact, and it's for us who have studied the matter and are a little in advance of them, to point out the way. Some well meaning people who don't know what they're talking about, say that a single tax on land values means placing a heavy burden on the poor man who owns a little home. If you ask these same people who bears the largest proportion of the tax burden now, they'll say the poor man; not alone the poor man who owns a little house and lot, but the poor man who has some personal property. He has so little that he can't conceal it, and the assessor gets it. If a farmer has two buggies, three horses, a piano, 50 head of cattle, etc., everybody knows it, and that includes the tax assessor. If the rich man has a million dollars in securities and says he has \$1,000, the assessor takes his word for it. We can't reach the rich man's personal property, and we don't, but we can the poor man's. Now, that is manifestly unjust. If we can't regulate the system, why not abolish it and adopt one that we can regulate? The rich man can't conceal his real estate any more than the farmer can."

SUCCESS IN LIFE.

If we were about to preach a sermon on success, we should pointedly distinguish different kinds. We should show how success may consist on the one hand in building up character with reference to moral principle, or, on the other, in gaining more or less of the whole world and losing your own soul; and we should urge acceptance of the lesson of the high mountain in the Holy Land, where the most successful personality in all history signalized his greatest triumph with the exclamation, "Get thee behind me, Satan!"

But this is not to be a sermon; at any rate, not that kind of sermon. It is to be an unreserved, and we trust a sensible, inquiry into the possibilities of achieving that species of success, now so generally applauded and so heartily coveted, whose treasures

are subject to the ravages of moths, thieves and corruption.

The prime condition of selfish success now most generally approved is somewhat different from that which prevailed two or three generations ago. In their youth, men now of middle age were persistently taught that their success depended upon their piety. This idea was inculcated in the church, in the home, in the school; and in debating societies arguments were fattened with it. It was the lesson of the marbled-back literature that constituted the literary staple of Sunday school libraries, and the burden of all other respectable vehicles of advice to the young. In the pietized imagination of that day, the good boy was destined, if he escaped an early and joyous death, to become a rich and exemplary man.

Usually the illustrative examples were mythical. Yet living ones were not wanting. The theory did suffer serious strain when the millionaire Girard was mentioned; but all infidels had not committed themselves, as he had, to hostility to churches in their wills, and even John Jacob Astor could be referred to, though with some reserve, as a poor and pious boy grown wealthy. Spectacular success, however, was not common then. The types were the little rich men of the neighborhood. With but few exceptions they were invariably pious; they had in almost all instances been poor boys; and as uniformly as circumstances would permit, their success was attributed to their piety from youth up. Incidental advantages were often known to have contributed, but these fortuitous circumstances were not considered important enough to count.

When the piety of that period is analyzed, its utility as a promoter of selfish success is less dubious than at first blush it appears. Its nature was not unfairly exemplified by the little negro of the wharves, who pushed and shoved and trampled upon his smaller companions to get the pennies that a stranger threw over a ship's side to see the youngsters scramble for them. After he had filled his pockets with the coin, of which he had prevented the others from getting a