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Judging from the kind of campaign the Republicans are making in Cleveland, they must be hopeless of success in that part of Ohio.

Their public speakers, abandoning the plan mapped out by Senator Hanna, of confining the campaign to the late national policies of the deceased president—"firing from behind McKinley's tombstone," as it has been described—have plunged into a campaign of coarse vituperation, directed at Mayor Johnson personally. Even their campaign literature consists of nothing but anti-Johnson invective.

It is inconceivable that the responsible managers of the Republican organization should have permitted such a wretched confession of weakness in Cuyahoga, unless they had lost all hope of carrying that county. Comparing this outburst of republican billingsgate against Johnson with the campaign that he is making, voters of Cuyahoga would hardly be intelligently human if they were not thereby drawn to Johnson, who has made a place in local public opinion, without distinction of party, as the best mayor Cleveland has ever had. For Johnson's campaign is dignified, candid, fair and generous. It appeals throughout, not to low passions, personal animosities, fat wit, or partisan bigotry, but to the common sense of the people and their sense of civic righteousness.

At Johnson's large meetings Republican candidates are invited to confront the candidates of his side, and, in a dignified manner, to discuss

with them, before mixed audiences, the issue of taxation, being assured of courteous treatment if they accept. But, conscious of the lamentable weakness of their party's position on the tax question, they resolutely decline, preferring the unbridled billingsgate of their own spellbinders at strictly partisan meetings, to courteous joint debate.

The contrast in campaign literature is even more notable. One of Mayor Johnson's pamphlets, an attractive sample of the printer's art, concludes with a brief but impressive exposure, signed by the mayor, of the unequal and unjust tax appraisements in Cleveland. It is preceded by a "tax primer," a remarkably lucid condensation of the principles of taxation, with illustrated examples of their application and violation in Cleveland. This primer shows that Mayor Johnson's administration has placed upon the tax duplicate, at \$622,370 valuation, unused lake shore property, lying under water, which is privately owned and very valuable, but has never before been taxed a cent. It also shows that Johnson's administration has raised the tax appraisal of the street railroads of Cleveland—worth \$26,000,000 on the market—from \$1,883,860 to \$14,780,560, and has increased that of the gas companies from \$827,900 to \$4,416,100, and of the electric light company from \$250,500 to \$1,122,620. These changes add an aggregate of \$17,979,390 to the duplicate, thereby raising \$990,000 more taxes, while reducing the tax value from three per cent. to 2.67 per cent., entirely at the expense of monopoly corporations.

Another feature of this tax primer is a brief but complete statement of the question of railroad taxation in Ohio. The work of appraising

steam railroads is shown to be a function of the county auditors of all the counties through which the railroads pass. Those centering in Cleveland were recently appraised there. Mayor Johnson asked the auditors to appraise them the same as farms and small homes, the rule regarding which it is conceded is 60 per cent. of selling value. Had this been done, \$10,000,000 more would have been added to the tax duplicate, and the tax rate would have been reduced still further. But the auditors, including Auditor Craig, Republican, of Cleveland, refused to increase the railroad appraisements materially. They refused even to call proper witnesses to ascertain values. Mayor Johnson instituted mandamus proceedings to compel them to do this, and was referred to the state board of railroad equalization, a Republican body without exception. But when he appeared before that board, it decided that the law does not permit it to increase the appraisements of the county auditors. So, says the primer, "because the county auditors would not appraise the railroads according to the law, as their oath required them to do, and the state board so construed the law that it could not interfere with what the auditors had done," Mayor Johnson was temporarily prevented from securing appraisals of railroad property upon the same basis of valuation—60 per cent. of selling value—as residences and farms. The railroad valuation is less than 20 per cent. of selling value. But Johnson has not given up the fight. Through the election of the Democratic candidates for the legislature in Cuyahoga county, who are pledged to work and vote for needed changes in the tax laws, he hopes yet to prevent railroad tax dodging.

In his own address, which follows

the tax primer in this model campaign document, Mayor Johnson explains that a great majority of the small properties in Cleveland, those valued at less than \$2,000, are appraised at over 60 per cent. of the value. If all these were reduced to the 60 per cent. basis, it would lower the tax duplicate at least \$10,000,000. But if, on the other hand, properties worth more than \$2,000 each, but which are appraised at less than 60 per cent. of their value, were raised to the 60 per cent. basis, the duplicate would be increased more than \$70,000,000. Consequently, if all the real estate of Cleveland were appraised uniformly at 60 per cent. of selling value, the net increase of tax valuations would be some \$60,000,000. The mayor then shows that the duty of making this appraisal for 1901, fell upon the decennial board of appraisal, over which he had no control, but upon which he urged the wisdom and justice of equalizing these values. But that board refused. It increased the aggregate, as it was bound by the state board to do; but it refused to equalize, as it had the power to do. Consequently, the injustice of undervaluation is emphasized. The city board, however, which the mayor appoints, will make these just changes hereafter, unless prevented by tax dodging legislation or court decisions. It is in part to prevent such interference, by statute amendments, that Johnson urges the election of the Democratic legislative candidates, for whose fidelity to the principles of equitable taxation he personally vouches. Had the decennial board equalized the real estate values of Cleveland at 60 per cent. of selling value, says Mayor Johnson, and had the county auditors brought up the appraisements of steam railroads to that uniform valuation, the rate of taxation could have been reduced to less than 1.78 per cent., without decreasing revenues, and every small property owner in the city would have had the amount of his taxes lowered by more than 33 per cent. This situation does indeed raise the ques-

tion at issue above mere party politics, and make it, as Mayor Johnson says, "a question of equality and justice, of fair dealing between man and man."

Another of the Johnson campaign documents to which the Republicans reply only with coarse personal abuse, is a report by Prof. Bemis, prepared at Mayor Johnson's request, on the true tax value of Ohio railroads. This document, like the first, has been prepared with great care, and both will be found to contain matter of unusual public interest beyond as well as within the borders of Ohio. Prof. Bemis's report is so rich with data bearing upon the question of railroad taxation that a condensation cannot do it justice. One of its important demonstrations is the fact that by undervaluation of railroads in Ohio—appraisements below 60 per cent. of selling value—the counties of the state lose an aggregate income of \$3,783,784 a year, the burden of which must now be borne by other taxpayers.

Although Mayor Johnson properly confines his campaign work to his own city and county, he considering that his first obligations are to the people whom he immediately represents, he joined in opening the State campaign in Bucyrus. It was there that he explained why Senator Hanna is anxious to "leave well enough alone," in a speech which is reported to have made him the star of the occasion. This cry of "let well enough alone" had been the urgent appeal of Senator Hanna in his speech at the opening of the Republican campaign, and Mayor Johnson replied to it. "There is no need," said Gen. Finley, the chairman, "for me to tell you who Tom Johnson is. You all know him, for he has won the hearts of the people of Ohio by his heroic and successful fight against the under-assessed public service corporations in his home city. You all want to hear him. Here he is." Besides describing the opening meeting of the Republican campaign, which he had at-

tended, and paying a warm tribute to Col. Kilbourne, the candidate for governor, Mr. Johnson said:

The speakers told us what the Republican party is going to do outside of Ohio. But not a word about what it is going to do here. Senator Hanna said many things, which didn't concern Ohio, and he said one thing over and over. "Let Well Enough Alone," that was the keynote. "Let Well Enough Alone." Don't consider any state issues. There is too much at stake. Remember that, my friends. Senator Hanna says that in this state campaign you should not consider any state issues because there is too much at stake, and you should let well enough alone. That suits the people who are getting more than belongs to them, but will it suit you who are getting less than belongs to you as the product of your brain and muscle? What are the Republicans going to do for the men and women of Ohio today and now? They tell you to trust them to do all things that should be done. They tell you that all the tax laws that have been passed in the last 50 years have been passed by Republican legislatures. If that is true then the Republicans are responsible for all the bad tax laws that are on our statute books to-day. But in the face of all this they say to you: "Trust us to solve the problem if there is anything to be solved." They don't dare meet us on the proposition that there are any state issues, and so they must go outside the state to find things to distract the attention of the voters. They are even trying to make political capital out of the shameless murder of President McKinley. He was our president as well as theirs. Our grief was as sincere as theirs. I resent, with every honest minded, liberal thinking man in Ohio, this firing of political shot at us from behind the tomb of William McKinley. It savors too much of barbarous times when fighting men placed their women and children before their firing line, so that the enemy would not return their fire. The Republicans said nothing about trusts, whether they are good or bad; they said nothing about the \$200,000,000 worth of steam railroad property in the state that escapes taxation; nothing about the city homes and farm lands that are assessed at from 60 to 100 per cent. of their value, while the great and powerful corporations are assessed at from ten to 20 per cent. of their value; nothing about that Republican board of equalization at Columbus which refused to obey the law and place railroad property on the same basis that other property in the state is assessed at; nothing about the \$500,000 which is lost to the taxpayers of this—Crawford—county each year because of the present unjust undervaluation of railway proper-

ty within the county; nothing about the \$100,000 that is lost to Franklin county for the same reason; nothing about the \$160,000 that is lost to Hamilton county, and nothing about the \$260,000 that is lost to Cuyahoga county. It is true they hint that maybe there is a tax question in Ohio, but they do not talk about it. "Let well enough alone." Should great sums of money be expended to dig a canal across the Isthmus of Panama that ships of trade and commerce may have a short trip from the Atlantic to the Pacific? They can go around the Horn. Why not let well enough alone? Why should mowing machines have been invented and why should farmers have bought them when they could cut their grain with scythes? Why didn't they leave well enough alone? Why did the Republican administration acquire the Philippines and Porto Rico? Why didn't they leave well enough alone? Why should Senator Foraker ask the people of Ohio to send him back to the senate? He's been there six years. Why not leave well enough alone? Why should Mark Hanna want to go down into the pockets of the people for enormous ship subsidies? Why not leave well enough alone? When Mark Hanna's street railroad in Cleveland was assessed for \$600,000 he said: "Let well enough alone." But we didn't. We put it on the duplicate for \$6,000,000. "Let well enough alone!" This is the cry we hear from those who are benefited by the present unjust distribution of taxation in Ohio and who contribute the funds with which are purchased the plumes and feathers to dazzle the voters and distract their attention from the fact that their backs are bending under the burdens which others ought to bear. If we had let well enough alone we should not have added \$20,000,000 to the tax valuations of five big corporations in Cleveland and thus made possible the reduction of the tax rate from 3 per cent. to 2.67 per cent. Will you let well enough alone or will you demand that there be an adjustment of the present unjust and inequitable tax burden in Ohio? If you want relief you must elect people who will not be riding on the passes of the railroads or taking trips to California in palace cars as the guests of railroads; who will not accept bribes and favors which compromise and place them under obligations to those who are paying less than their share of taxes. You must elect men who will represent you and not the railroads. Think of these things. Go home and talk them over with your Republican friends. This is a question in which every man of every creed and every color is interested? Let well enough alone! No! This is not the time to let well enough alone. Foraker stood there at Delaware pointing toward Washington and telling what an

awful thing it would be if the Republicans should lose Ohio this fall. They might lose a senator! I say that Ohio might lose even all of that and yet survive. It is more to the people of Ohio to elect a legislature this fall that will enact laws which will wipe out some of the present injustice and provide a high, broad, honest and fair system of taxation, than it is to elect two senators and several congressmen in six years to come.

The legal fight Mayor Johnson is having in Ohio over the gross undervaluation of railroad properties, is recalled by an announcement that he is about to begin mandamus proceedings to compel the Ohio state board of railroad tax equalization to appraise that kind of property at 60 per cent. of its selling value, like other taxable property. We last referred to this subject at pages 386 and 406, when the state board had decided, contrary to its own precedents, that it possesses no legal power to increase railroad valuations as appraised by the county auditors, who on their part had refused to make more than a 20 per cent., instead of a 60 per cent. appraisal. They had refused even to go back of the returns of the railroads. As matters now stand, therefore, the railroads of Ohio really tax themselves, in their own discretion, and it is claimed for them that the valuations so found are final—that even the courts cannot revise them or compel their revision. But, as Mayor Johnson is reported as saying, the opposite contention "is immeasurably strengthened by the decision of the Illinois supreme court on the same proposition." Johnson's plan is to wait until after election, so that the question cannot be confounded with politics, and then prosecute the matter in the courts.

The Illinois decision referred to by Mayor Johnson, is the outcome of the work of the school teachers of Chicago, under the direction of Margaret A. Haley and Catherine Goggin. Accounts of these proceedings, in their earlier stages, may be found by reference to the news note on the subject at page 74. The proceedings were in-

spired by inadequacy of funds for school purposes. As this condition threatened to make inroads upon the salaries of teachers, the teachers set about ascertaining the cause of inadequate school funds. They found that the franchise corporations of Chicago, with stock made enormously valuable by their monopoly privileges in the streets, were evading taxation altogether on these values. When the state board of equalization, whose duty it was, refused to correct this wrong, Miss Haley and Miss Goggin brought mandamus proceedings to compel them. The teachers had been sneered at and their two representatives insulted by the corporation lawyers, who affected to laugh at these proceedings as so utterly unwarranted in law that they amounted to trifling with the dignity of the court. But to their surprise the lower court decided against them, and to their consternation the supreme court of the state has now unanimously affirmed that decision.

On the question of the power of the courts to act in such cases, which was denied by the corporations, the supreme court holds that the question really presented was—
 not whether the court has power to review the judgment of the state board upon property assessed by it, but whether, when property has been wrongfully omitted which is taxable or fraudulently assessed at so low a rate as to amount, in law, to no assessment at all, the court may compel said board to perform its duty by assessing said property.

Also that under the constitution and statutes of Illinois, quoted in the opinion—

the state board of equalization, in assessing the capital stock and franchises of corporations, does not act as a board of review but as an original assessor, and the duty resting upon said board to value and assess the fair cash value of the capital stock, including the franchises, over and above the assessed value of the tangible property of all companies and associations now or hereinafter created under the laws of this state is mandatory and the performance of such duty when omitted or evaded may be enforced by mandamus.

The court then deals with the facts of the particular case before it, the na-