is the "Right to Work" bill, and gives the State Labor Commissioner authority to employ any citizen demanding work. It also gives him an independent fund to do it with, coming from a ten per cent inheritance tax on the estates of over $50,000. C. W. Barzee, an active socialist, has been foremost in securing the required signatures to the measure. He also helped very greatly in securing signatures to the measures providing for the abolition of the State Senate, and the election of the Legislature by proportional representation. These last two are indorsed by the Peoples Power League, Grange, State Federation of Labor, Farmers' Society of Equity, and Farmers' Union. It will be seen that the people of Oregon have some live questions to consider between now and November.

ALFRED D. CRIDGE.

TAXATION IN OHIO.

Cincinnati, O., July 22.

Dante tells us that over the door of hell are these words: "All hope abandon, ye who enter here." So above the general property tax may be written: "All liberty and honesty abandon, ye who enter here."

Balked and baffled in its past efforts to enforce this tax system, Ohio in May, 1913, enacted what is known as the Warnes Tax Administration Law. Under this law tax assessors for every county in the State are appointed by the governor instead of being elected by city wards and rural townships.

On account of this law Governor Cox is being attacked as a despot and machine builder, of centralizing government and violating home rule. And his assailants are not confined to opposition parties but include some influential Democrats, but with scarcely an exception those making these charges are as devoted as Governor Cox to the general property tax.

That home rule is being violated, that state appointed tax gatherers have been turned loose on the people, that a bureaucracy is in the making, is undeniable. But it does not lie in the mouth of any advocate of the general property tax to condemn these things. They are its legitimate children. Hypocrisy or tyranny, the one or the other, sometimes a mixture of both, is its certain fruit. All these evils are emphasized, when as in Ohio, such a tax is prescribed, not by local choice or authority, but by a State constitution and State laws.

The Ohio Constitution in Article 12 provides: "Laws shall be passed taxing by a uniform rule, all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise; and also all real and personal property according to its true value in money." Article 2 provides that "all laws of a general nature shall have a uniform operation throughout the State."

That's the general property tax; here is the uniform rate provision: Article 13 says: "The General Assembly shall provide for the organization of cities and incorporated villages by general laws and restrict their power of taxation," and Article 18 also says that the legislature may pass laws "to limit the power of municipalities to levy taxes." The legislature has done so for over sixty years.

The State Supreme Court has consistently construed the Constitution to mean that the general property tax should obtain in every square inch of Ohio territory. In the case of Baker vs. Cincinnati, 11 O. S. 534, it said: "The anxiety was that no property should escape. The things in contemplation were property of every possible description, and an equal and uniform tax upon that property."

That the Constitution intended there should be no local option in taxation is asserted in Bank vs. Hines, 3 O. S. 1: "Unequal valuation of different classes of property for taxation, adopted by local Boards of Assessment, is in conflict with the Constitution of Ohio."

From time to time every known expedient was employed by Ohio to tax personal property. Penalties were prescribed almost Draconian in their severity, Boards of Equalization armed with large powers were established, tax inquisitors were authorized, and about three years ago the bribe of a low flat rate, the Smith one per cent law, was offered, but all to no purpose. Personal property has not been listed.

Albert J. Nock has well said: "The gentle suasion of the Smith law has failed to check human nature's tendency to dodge taxes on personal property. The velvet hand of the low flat rate is no more effective than the mailed fist of penalty or the sneaking foot of espionage."

However, the superstition that it is possible to tax all kinds of property equally was unshaken and all parties kowtowing to the low flat rate the administration imagined itself under the necessity of "vindicating the Smith one per cent law."

Governor Cox in effect said: "All you fellows have been exclaiming 'great is the personal property tax, great is the Smith law.' I'm going to take you at your word and see that both are enforced as the Constitution directs."

So with a zeal worthy of a better cause an able and honest young governor set himself to an impossible task, the taxation of personal property at a uniform rate. He saw in truth that locally selected assessors, particularly in the larger cities, had abandoned the attempt to list personal property. So it was mainly through his efforts that the Warnes law was passed providing that assessors throughout Ohio should be appointed by the Governor at Columbus.

Remembering that the general property tax and the flat rate are both State and not local enactments, the Warnes law is correct in political theory and consistent with political practice.

It is an axiom of political science that the laws of a given political unit can with certainty be enforced throughout that unit only by officers of its own selection. De Tocqueville thus states it: "It is desirable that in whatever materially affects its existence the State should be served by officers of its own, appointed by itself, removable at pleasure. Abandoned to the exertions of towns or counties under the care of elected or temporary agents, they lead to no results."

So the Ohio Supreme Court in Anderson vs. Brewster, 44 O. S. 576 says: "We may well ask what avails the power of taxation if there is no

commensurate power to collect taxes when imposed."

Hence, if a State system of taxation is right, State appointed assessors are not only right but necessary. State appointed assessors for local political subdivisions is undemocratic. But why? Only because the uniform system of taxation is undemocratic. This has long been recognized. The New York special tax commission reporting in 1907 said of the general property tax: "Such a method of collecting revenue would be a serious menace to democratic institutions, were it not so generally a howling farce."

The Tax Commission in New Hampshire in 1876 after recognizing the inefficiency of the existing laws for the taxation of personal property and "their corrupting and demoralizing influence" frankly admit that they are unable to frame any law to which a free people would submit or should be asked to submit that will bring this class of property under actual assessment more effectually than it now is."

Thomas Jefferson complained that those taxes "covering our land with officers, and opening our doors to their intrusions, had already begun that process of domiciliary vexation which, once entered, is scarcely to be restrained from reaching successively every article of produce and property."

But is the Warnes law succeeding in "bringing out personality"? This year to some extent, yes, but in the big cities far below expectation, and the big cities and large school districts are facing bankruptcy. By next tax collection day it will be found that personal property is as mobile as ever. Just to the degree that such a law is a "success" it will be a "failure." Just to the extent that a law might uncover personal property if in the State, just to that extent will that property not be in the State.

"The assumption," said David A. Wells, "that it is necessary to assess everything in order to tax equitably involves an impossibility, and therefore unavoidable inefficiency, injustice and inequality in administration."

Governor Cox is really doing a great public service in trying to assess the general property tax for the surest way to repeal a bad tax system, as of any other bad law, is to enforce it. It is the grossest hypocrisy to in one breath praise the rigid State system of prescribing the subject matter and the rate of taxation and in the next breath condemn the only machinery that can by any possibility administer that precrustean system.

Home rule in taxation means not merely the local selection of tax administrators but local selection of the kinds of property to be assessed and taxed and also the local fixing of the rates of taxation.

ALFRED H. HENDERSON.

INCIDENTAL SUGGESTIONS

STATE CONTROL VERSUS HOME RULE.

Nisswa, Minnesota, June 27.

State control of utilities in Wisconsin has "set back" the former legal position of cities and towns in dealing with these local problems, and merely delays and complicates their solution. Now I propose to ask—

1. What is the attitude of the commission toward its place in government?
2. Is it infallible in either science or ethics?
3. Is state regulation desirable, even though true to label?

In the first place the attitude of the commission is that of a dictator. At every session of the Wisconsin legislature it seeks, directly or indirectly, to add to its own power, although already so overburdened with powers, big and little, that it must assign important decisions to individual members, and keep the public waiting years for its oracles. And for the same reason it is jealous of outside initiative. It has an itch for petty interference. Even after it has rendered a decision which it may not enforce, it doesn't want the individual to be given the right to take enforcement into his own hands. Again, it not only applies the rules of utility-regulation, but makes the rules too—instead of insisting that the legislature do that, as it should. And it invariably shows a self-righteous spirit, taking credit that belongs partly to others and hiding the new financial burdens which it is saddling on the state and its communities. And finally it goes out of its way to discredit views opposed to its own, even sending its men out of Wisconsin virtually to propagandize in other states.

Now if its decisions were invariably accurate and fair, they would at least offer better excuse for this dictatorship under men appointed, not elected, and that for long terms. But the actual fact is that these decisions are by no means unimpeachable, either as to their science or ethics. Engineers of equal standing and ability have taken strong issue with some of their technical findings. And thinking men all over the state protest vigorously against their arbitrary ideas of justice. The old limited charters, for instance, did not promise that the income which a company might develop before the time of expiration should continue indefinitely afterward. Part of that later income may be regarded as making up for early losses or small returns, and as therefore abnormal. But the commission ordains that such losses, real or alleged, must come out of future buyers (e. g. the cities) instead of from income developed before the expiration of old franchises. It thus relieves corporations of risks voluntarily assumed in past days, thus sometimes capitalizing stupidity and bad judgment as well as bad luck. Throwing all this protection around utilities and making them such invariable "sure things," we should suppose the commission would stop there. But no, it also capitalizes the exact opposite of stupidity, namely, "superior foresight." Heads I win, tails you lose.

And it protects them not only with income and valuations they were never promised, but also sometimes by granting immunity from competition which they were never promised. Antiquated electric plants have profited especially by this high-handed policy, which is not only questionable morally, but has a pernicious influence in holding back the conservation of Wisconsin water-power. And the same brand of ethics has shown up too in the gross exaggeration of certain items of cost (e. g. paving