

Ohio's Senatorial Situation.

Foraker, the discredited reactionary, with whom even William H. Taft felt it unsafe to be publicly associated, will be a candidate for the Republican senatorial nomination in Ohio. His success is said to be probable. To oppose him, on the Democratic ticket, a reactionary and a progressive are contesting. The reactionary is the present Attorney-General of the State, Timothy Hogan. The progressive is former Congressman John J. Lentz. Should Lentz be nominated Foraker will have an opponent, competent and willing to meet him squarely on every issue. Should Hogan be nominated Foraker will have an opponent of the same mind as himself so far as the interests of predatory Privilege is concerned. So in the event of Hogan's nomination Ohio democrats must look outside of the party for the candidate coming nearest to their ideals.

S. D.



A Significant Election Result in Texas.

The success of James Ferguson in his contest for the Texas Democratic gubernatorial nomination is significant. It is the first time that the land question has been the chief issue between the leading opponents at an American election. Ferguson stood openly for the tenant farmers of Texas and against the landlord interest. His opponent, Ball, stood for the landlord and for monopolistic interests generally. The victory would have been of greater proportions had Ferguson stood for an effective means of dealing with the situation. But unfortunately he did not. His platform merely demands a legal limitation of ground rent charges, to be applied in the same way as legal limitations of the rate of interest. The practicability of such a measure is doubtful and even if practical it will not solve the land question. It will not abolish the landlord's privilege but will, at most, compel him to share it with his tenant. But, for the present, the essential thing is that Texas has declared in favor of curbing the power of landlordism. Inefficient and unsatisfactory as is the measure proposed by Ferguson to accomplish this object, yet with a little perseverance, Texas will improve on it. If Governor-to-be Ferguson will study the tax situation in Houston he will learn of a better method than he has proposed for helping the working farmers.

S. D.



The Arkansas Thomas Cat used to carry the motto, "God help the rich; the poor can beg." But the poor don't beg. It is the rich who beg—for franchises; for public guarantees of their "investments"; for privileges; for "velvet."—Kansas City Times.

EDITORIAL CORRESPONDENCE

POLITICS IN OREGON.

Portland, Ore., July 20.

Of the 29 measures referred to the people of Oregon, 18 are initiative measures. The Legislature submitted 11. Five of the 29 are concerning taxation. The Legislature submitted two that would give the power of different rates on different classes of property. They were both defeated in 1912, but those of 1914 are a little worse in language because they use the vague term "reasonable," which would put any tax measure in the hands of the courts.

There is a sur-tax measure on all land assessed over \$25,000 belonging to any one person. The sur-tax begins at one mill in the dollar and reaches 30 mills on all over \$100,000. There is the \$1,500 home tax exemption measure, which exempts the improvements, personal property, tools, machinery, live stock, etc., "used in the maintaining of a home or the gaining of a livelihood."

It is supported by W. S. U'Ren, independent candidate for governor, the Scripps-McRae Daily News, and the daily with the largest circulation in Oregon, the Oregon Journal, published by that outspoken, fundamental Democrat, C. S. Jackson. The Progressive candidate for governor is said to endorse the measure, and is avowedly opposed to Singletax in his platform. The Republican candidate denounces it as "vicious," and the Democratic candidate sits on the fence; so it promises to be one of the leading issues before November.

A few days before the close of the time fixed by law for the filing of an initiative petition (July 2nd) an organization known as the Non-Partizan League bounced out with a tax measure providing that to make any change in the Constitution regarding taxation, other than \$300 exemption of household furniture, two-thirds of the voters at any election must vote thereon, and two-thirds of the vote thereon must be in the affirmative. It was loudly hailed as a measure to "kill Singletax." There is evidently plenty of money behind it and a horde of circulators made life weary to passersby during the last day or two of June. It is in reality a measure to kill the initiative so far as tax laws are concerned, and to nail down the absurd requirement in the present State Constitution that all property shall be assessed equally.

The same general interests put forward another tax measure providing that the governor appoint a commission of three to investigate taxation and report to the Legislature. As Oregon already has an expensive tax commission appointed by the governor for that purpose the object of this measure is peculiar, and apt to excite suspicion.

The existing tax commission proposes tax measures every election that are voted down by the people, and between times aids the railroads and other big land owners to dodge taxes. It also stands in with the water-power grabbers who pay almost no taxes whatever on tens of millions of dollars of special privileges, largely unused.

The socialists for the first time since the Initiative was adopted in 1902 have submitted a measure. It

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 in-dorsed 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