The Socialist and the Prohibition nominees, both unopposed, are respectively Rodriguez and Brubaker.

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At the meeting of the auditing committee on the 25th, composed of F. G. Hopp (representing the Federation of Labor), Prof. J. H. Wigmore (representing the Municipal Voters' League) and W. H. Roberts, an accountant chosen by the other two, all the contesting candidates submitted their books and vouchers, except Harrison, Scully and Graham. The committee reported the receipts and disbursements in substance as follows:

		Dis-	Obli-
_	Receipts.	bursements.	gations.
Dunne	\$10,918	\$10,242.17	\$1,349.70
Merriam		22.451.63	9,890.00
Thompson		16,228.07	None
Smulski		6,091.85	5,582.00
Murray	None	364.00	1,548.00

The committee say:

We find that the following lists of collections on account of subscriptions to the campaign fund of the several candidates are in accordance with the records presented for our examination by the representatives of these candidates. From the nature of the case, no other evidence available to the committee could be expected. The disbursements shown have been verified in total, and also substantially as regards classification, by reference to check stubs, original checks and invoices, submitted to us. We have no means of determining the correctness of the statements made as to the amount of unpaid bills or other liabilities of the candidates at this time.

When the audit committee had dissolved, Prof. Wigmore said:

The committee has not discussed the propriety of any items of expense nor the refusal of other candidates to submit accounts. Now that the committee has disbanded, I am at liberty to say that the holding back of Candidates Harrison and Graham is open to severe censure and that the public is entitled to infer that the facts of their expenses will not bear disclosure. This is the same rule we all apply in business and in courts of justice. If there has been no expense which was improper there is nothing to conceal. The public is, in my opinion, justified in suspecting that these candidates have something to conceal. Besides, their refusal was unfair in contrast to the straightforward exhibition of accounts by other candidates. These candidates placed themselves in the power of the public to criticise their expenses; the refusal of the other two was thus calculated to give themselves an unfair advantage. This is not a manly way of playing the game.

Mr. Hopp, chairman of the committee, said:

I believe that the public demands and ought to have complete publicity. Candidates who decline to afford it, when every facility is offered, must take the consequences if the public distrusts them.

Tom L. Johnson and Ohio Politics.

Regarding Ohio and Cleveland politics the Cleveland Plain Dealer of the 22d reported that organization Democrats talked fall campaign plans at their meeting last night, when they indorsed Gov. Harmon for President in 1912. Newton D. Baker told the organization that Tom L. Johnson would be the Democratic standard bearer next November. Baker brought word to the ward leaders and precinct committeemen that Johnson is steadily gaining and that indications unquestionably pointed to him as the Democratic nominee for Mayor. In the fact of the City Solicitor's strong declaration the rank and file offered no open contradiction, but nevertheless a majority of the organization are firmly convinced that Johnson will decline the nomination and that then Baker himself will be compelled, much against his personal wish, to accept the burden of leading the party. The indorsement of Gov. Harmon, judged by the amount of argument involved, was the least important question talked over.

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Defeat of the Referendum in Kansas.

After the defeat in the Kansas Senate of the first proposed amendment providing for direct legislation in that State (p. 156), the progressives of both parties in the House adopted another measure. Governor Stubbs, William Allen White of the Emporia Gazette, and George J. King, the last the lecturer of the National Referendum League, were active in securing this measure. But in the Senate it fell 4 votes short of the necessary two-thirds, receiving 23 to 15. Its defeat is charged to the hostility of Standpat Republicans, who thereby repudiated their party platforms. The vote was on the question of submitting the amendment to the people.

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The Tax Question in Maine.

A bill for the separation of site values from improvement values for taxing purposes, is pending in the legislature of Maine (vol. xiii, p. 926), the history of which is reported as follows: Four years ago a commission was appointed to investigate and report regarding the tax code. Among other things they recommended (vol. x, p. 564: vol. xii, pp. 170, 171) that the value of land and buildings be separately recorded by the assessors, and that the State tax be apportioned among the towns and cities according to their land values. The former recommendation failed because there was no support when it came up for a hearing, and the latter through the opposition of the farm and timber land interests. At the last election a number of single taxers were elected to the legislature. As soon thereafter as possible the Maine Tax Reform League was organized, and a bill to provide for the separation of values by the State and local assessors was prepared and introduced. After the

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