

Morgan does not represent the strength of the Socialist party in Chicago. He is, however, a popular person with the English-speaking reformers, but he has never been recognized as an orthodox party man by the foreign-speaking Socialists.

The strength of the anti-alien candidate is surprising, considering the fact, that two years ago this same party could only muster a few hundred votes. This party is composed of several secret societies federated for political purposes. They are the Patriotic Order Sons of America, the United Order of Deputies, the Loyal Orange-men of America, and part of the British-American and Canadian-American societies. One strict rule in these societies must be observed above all others, and that is, that no member vote knowingly for any candidate for political office who is a Roman Catholic, in good standing in the church. This party, it will be seen, polled nearly 25,000 votes at the last election.

Carter H. Harrison is well known all over the country. He was always recognized as a stalwart Democrat, but at present he is tabooed by the party everywhere.

Hemstead Washburn, the successful candidate, is the son of Mr. Washburn who was Minister to France during the Franco-German war. He is a young man, and very popular in his party. In his case religion entered into the election. His wife is a Roman Catholic, and the cry was raised against him, by the secret society men of the Republican party. He probably lost a few thousand of his party votes owing to his wife's religion, but it is said that he gained as many, if not more, from the other parties by reason of this same fact.

If the anti-Alien and anti-Catholic party keeps on growing for two years more as it has in the past two years, it looks as if the next Chicago contest for Mayor, would be Catholic and anti-Catholic.

### THE SCHOOL TAX REVERSAL.

NOTWITHSTANDING that Judge Anderson prepared a somewhat elaborate opinion to justify the injustice which, under his decision, would have been inflicted upon a great many taxpayers in this city, the persons aggrieved in the several districts, who joined in the organized movements which were made to resist the collection of oppressive taxes, were not converted by its reasoning. The result obtained in the Territorial Supreme Court last Saturday, in the shape of a reversal of Judge Anderson's decision, amply repays the effort and expense of taking the appeal.

The opinion was rendered by Judge Blackburn, in the case appealed by the taxpayers of the old eleventh district, but it was made to cover the cases of the seventh and fifteenth districts. Although each of the three involved questions of law and fact peculiar to itself, they all embraced the two principles upon which the decision turns, namely, the injustice of extending the tax on the roll of 1890, on which "boom" valuations appeared, instead of the roll of 1889, which the taxpayers had in mind when they voted the tax, and the further injustice of compelling one district to pay into a common fund a much larger sum, in proportion to the value of its property, than another.

The estimate of the sum to be raised was made in 1889, upon the valuations of that year, and the levy was ordered in that year, and it is obvious that the intention of the taxpayers was to place a burden upon themselves corresponding to the needs and valuations of that year. Hence the decision says:

"They wanted \$5500.00 and they intended to levy that amount, and they voted a levy of one per cent because computed on the assessment roll of 1889; that would raise the amount needed. They had not in mind the assessment roll of 1890.

"If that intention can be carried out by a reasonable construction of the statute authorizing the levy, without doing violence to its wording, we think it ought to be done."

This language states the common sense equities of the case, and as it is the function of equity to so bend the law that justice instead of its opposite, will be meted out, the position taken by the court, in the above quotation, and in its final conclusion, is justifiable under the rules of equity practice.

Suppose that, at the meeting of taxpayers at which the levy was ordered, a resolution had been adopted directing that the levy be made on the valuations of 1889, would such action have been invalid? The law gave to the taxpayers of a school district the right to fix the extent of their own burdens, to designate the amount they desired and intended to devote to school purposes; and it would have been nothing more than the exercise of this right, had such a resolution been adopted. True, this was not done in form, but it was in essence. The sum to be raised was stated, and that sum meant a given percentage of the valuations of 1889, and there is no more doubt as to the meaning of the taxpayers than would have existed had they passed such a resolution.

It does not follow from this decision, that the wheels of the public school system must be stopped for a year, or that a year must be "skipped" without a tax levy. Giving to the decision its

most rigid application, it will merely require a tax to be *on the valuations* of the year in which it is levied, but the collection may be made, as heretofore, in the succeeding year."

Under the school law as it now stands such a case as those affected by this decision could arise only when the taxpayers of a district decide to raise funds to "purchase a school site or improve the same, or to purchase, build, rent, repair or furnish school houses." In future, taxes so ordered must be collected on the valuations of the year in which the levy was made, instead of those of the succeeding year. This is the only change from that which has prevailed heretofore, and it is difficult to see how it can work injustice to any one, or any injury to the schools.

If we considered it true that this decision deprived the public schools of revenue to which they were entitled, or which the taxpayers had intended should be given them, we would object to it with an emphasis proportioned to the degree in which it did so.

From the above it does not follow that we endorse the reasoning of the court, by which it is made to appear that the legislature may have intended that special taxes should be extended on the roll of the year in which they were levied. We do think, however, that the circumstances connected with these cases were such as to authorize a court of equity to order that the collection be made on the valuations of 1889 instead of 1890, and, like Justice Miner, our views are in accord with the result, without necessarily sustaining the entire process of reasoning by which it was reached.

In our view, the conclusion of the court has sufficient support on the single ground that the tax ought not to have been collected because it was not equal in burdens and benefits, and was therefore violative of the fundamental rule upon which the validity of all tax laws depends.

### WORK OF THE LAST CONGRESS.

THE Fifty-first Congress enacted 2,186 laws during its existence. The silver bill providing for the annual coinage of 54,000,000 ounces of silver was the most important of these laws. This adds about \$25,000,000 a year to the currency in the shape of silver notes. Next in importance was the McKinley bill. The Congress will be historic owing to the rulings of Speaker Reed, who set aside old customs. This Congress passed the largest appropriations of any since the inception of the Federal government. The total is estimated at \$1,000,000,000.