

TOM L. JOHNSON'S TAX SCHOOL: THE FIGHT FOR DEMOCRACY AND  
CONTROL OF CLEVELAND'S TAX MACHINERY

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## DEDICATION

To my patroness

## ACKNOWLEDGMENT

First, I need to thank Dr. David Goldberg for introducing me to Tom L. Johnson. When I returned to the study of history, little did I know that my first class in fifteen years would pique my interest in the Progressive Era and lead to a master's thesis. After a long career as a CPA, the last thing I wanted to write about was tax. Upon Dr. Goldberg's suggestion that Cleveland's tax school might provide a fruitful research subject, I reconsidered my initial reluctance and decided to pursue the topic. I have not been disappointed. The following pages were inspired by Dr. Goldberg's early-twentieth-century U.S. history course and my subsequent conversations with him. His guidance is truly appreciated.

Second, I would also like to express my gratitude to several other individuals in Cleveland State University's history department. A special thanks is reserved for those who so graciously agreed to serve on my thesis committee: Dr. Mark Souther, Dr. Thomas Humphrey, and Dr. Stephanie Hinnershitz. I subjected them to nineteenth century Ohio tax law, and they didn't complain once, at least not to me. I also need to thank Dr. Jose Sola. Under Dr. Sola's guidance, I completed a couple of papers which collectively served as the foundation for this thesis. The final product presented here has been improved through their thoughtful and insightful suggestions. Any errors, mistakes, and remaining adverbs are solely my responsibility.

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someday and gain a little better understanding of why I sometimes sang early twentieth century political tunes to you guys.

The greatest thanks of all is reserved for my wife, Tori. When Tom Johnson's world was falling apart in late 1908, he remarked that he "would rather live in the hearts of my friends and have their approval than to have any amount of wealth." Thank you for not thinking me crazy for leaving a respectable profession with a solid paycheck to pursue my lifelong dream of becoming an author. Your approval means more than any amount of wealth. Your optimism is infectious, and I could not ask for a better partner in life.

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**ABSTRACT**

Prior to Tom L. Johnson’s election to mayor of Cleveland in 1901, the city’s tax system was rife with inequality. Johnson sought to correct these inequalities by democratizing Cleveland’s tax system. To accomplish this aim, he established a new department in City Hall, called the “tax school,” which was designed to educate Clevelanders about the existing tax system’s failures as well as Johnson’s proposed solutions. The tax school worked to improve the tax assessment process by implementing a scientific approach, improving transparency, and soliciting citizen input.

Johnson’s efforts, however, met with resistance from an entrenched business elite that employed the state legislature and courts to destroy Johnson’s tax school. Through political campaigns of misinformation, usurpation of the primary process, and stuffing key tax institutions with friendly partisans, these business elites conspired to control the tax machinery of Cuyahoga County. This study of Johnson’s efforts to democratically reform Cleveland’s tax system reveals how the city’s business elite colluded to destroy the tax school and to retain the levers of tax power.

In providing the canonical account of Cleveland’s tax school, I situate the history of the tax school within a multi-party negotiation governed by unequal power relationships between business elites and the rest of society. The wealthiest Clevelanders possessed the greatest access to the tax system, and they used that access to rig the system in their favor.

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## INTRODUCTION

### TWENTIETH CENTURY FIGHT FOR FREEDOM

On Halloween Day 1902, forty-eight-year-old Cleveland mayor Tom L. Johnson approached a man, two decades his junior, speaking in the city's Public Square. As the young man spoke completely unaware of the mayor's presence directly behind him, Johnson interrupted, "Do you say that I am a liar?" The speaker, William T. Mylechraine, turned and retorted, "Yes, you are a liar if you said that."<sup>1</sup> Although the participants' accounts of the heated incident differ, no one disputes that Mayor Johnson ended the exchange by punching Mylechraine.<sup>2</sup> Mylechraine later displayed the official mayoral stamp imprinted on his chin for both reporters and the police. Perhaps the mischievousness of Halloween permeated the Public Square air because police arrested several individuals that day for fighting as well as another for throwing chestnuts at a frequent public orator. While various issues such as streetcar fares and municipal ownership aroused argument among the daily lunchtime crowds in Public Square, only

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<sup>1</sup> "Mayor in a Row on the Square," *Cleveland Plain Dealer*, November 1, 1902, 12.

<sup>2</sup> "Blow From Mayor's Fist," *The Cleveland Leader*, November 1, 1902, 1.

one issue enflamed passions sufficiently to drive the mayor of one of the most dynamic Progressive Era American cities to blows—taxes.

In addition to being the son of one of Cleveland's original four police officers, Mylechraine served as clerk of the tax board of review at the time of the attack and had previously worked as a city tax assessor.<sup>3</sup> As Johnson approached, Mylechraine debated two members of Johnson's tax department over the proposed valuation of Pauline Cox's Bridge Street residence. Mylechraine disputed the assessed value of \$438 proposed by one of the 34,000 letters distributed citywide by the mayor's tax department. When completing his 1900 appraisal, Mylechraine assessed the Cox property at \$618, but Johnson's team determined Cox's value for tax purposes should have been \$438 instead.<sup>4</sup> Johnson's revised figure indicated that Mylechraine overvalued Cox's property, effectively making Cox pay tax on roughly 83 percent of her property's fair market value instead of the customary 60 percent.<sup>5</sup> Mylechraine took exception to Johnson's tax department questioning his work, and when he asserted that Johnson lied about the

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<sup>3</sup> "With Police When City Had Only Four," *Cleveland Plain Dealer*, December 16, 1935, 12.

<sup>4</sup> The fair market value, defined later in this paper, assigned to a property by an appraiser often differed from the assessed value, which is the actual value upon which an owner paid tax. Mylechraine valued the Cox property at \$1,600 but assessed it at only \$618, a 38 percent assessment rate. Although Johnson's tax letter assessed the property using the statewide custom of 60 percent, a higher assessment rate than Mylechraine used, Johnson's team determined the fair market value was only \$730. The assessment value can be determined by the equation:  $\$730 \times 60\% = \$438$ . As explained later, an unwritten rule existed in Ohio whereby assessors used 60 percent of a property's fair market value for tax assessment purposes.

<sup>5</sup> Using Johnson's value of \$730 and Mylechraine's assessment of \$618, I calculate the assessment rate at  $\$618/\$730 = 85$  percent. I use 83 percent because the numerator and denominator differ between the *Leader* and *Plain Dealer*, and both newspapers plus the participants use 83 percent. Regardless, Mylechraine's assessment rate exceeded the 60 percent statewide custom.

valuation in his letter, fisticuffs ensued. To avoid appearing political, Mylechraine refused to press charges, and the police prosecutor declined to issue a warrant for the mayor's arrest, suggesting instead that the rival political factions "fight it out the best they can."<sup>6</sup>

Fight it out is exactly what Tom Johnson and his allies did through Johnson's eight years as Cleveland's mayor. Johnson envisioned equitable taxation as the opening salvo in the "twentieth century fight for freedom."<sup>7</sup> At the April 21, 1902 Cleveland City Council meeting, the first under Democratic control in over a decade, Democrats presented Councilman Henry Maulberger with a five-foot ladder held together with four rungs labeled from the bottom-up: Tax Reform, 3-Cent Fare, Public Ownership, Success.<sup>8</sup> Johnson, who as mayor presided over the transitional meeting, likely appreciated the placement of the "Tax Reform" rung at the bottom of the ladder. Johnson's reform vision emanated from the single tax, and just as one begins climbing a ladder by stepping on its first rung, he saw tax reform as the foundation from which other Progressive Era urban reforms must be based.

Of the three major reforms found on Maulberger's ladder, Johnson cared most deeply about taxation. Days after taking office in April 1901, he established a new quasi-legal tax department within City Hall and tasked it with examining inequities in Cleveland's system of real estate taxation. Although the *Cleveland Plain Dealer* and *The Public* referred to the department as the "tax bureau," Johnson and *The Cleveland Leader*

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<sup>6</sup> "Mayor in a Row on the Square," 12.

<sup>7</sup> *The Public* V, no. 226 (August 2, 1902): 507.

<sup>8</sup> "New Council Takes the Reigns," *Cleveland Plain Dealer*, April 22, 1902, 1.

preferred “tax school.” Regardless of the nomenclature, its purpose was clear—democratize Cleveland’s current system of taxation. Johnson created the tax school to educate Clevelanders about the inequalities in the city’s current tax system. However, he also hoped its methods would serve as an example of how a scientific approach, improved transparency, and citizen input could reduce those inequalities. A disciple of the preeminent nineteenth century journalist turned political economist Henry George, Johnson sought a taxation system that worked for everyone rather than just a politically connected elite. He believed it unfair for small taxpayers like Pauline Cox to pay tax on 83 percent of her property’s value “while the public service corporations, steam railroads, and large land-owning interests were paying between ten and twenty percent only of the amount required by law.”<sup>9</sup>

The city’s business interests would not accede to Johnson’s proposed reforms without a fight. Cleveland’s business elites employed the state legislature and courts to destroy the tax school. Through political campaigns of misinformation, usurpation of the primary process, and stuffing key tax institutions with friendly partisans, these elites conspired to control the tax machinery of Cuyahoga County. A study of Johnson’s efforts to democratically reform Cleveland’s tax system reveals how the city’s business elite colluded to destroy the tax school and to retain the levers of tax power. In providing the canonical account of Cleveland’s tax school, I situate the history of the tax school within a multi-party negotiation governed by unequal power relationships between business elites and the rest of society. Johnson referred to Cleveland’s business interests and other

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<sup>9</sup> Tom L. Johnson, *My Story*, ed. Elizabeth J. Hauser (New York: B.W. Huebsch, 1913), 127.

beneficiaries of government protection as Privilege. In Cleveland, those with the greatest wealth also possessed the greatest access to the tax system, and that access allowed them the privilege of rigging the system in their favor.

Rich, poor, and reformers did not function in isolation. To fully understand the dynamism of the Progressive Era, the collaboration and conflict between reformers, the targets of reform, and those opposed to reform must be understood. Johnson offered a vision of tax reform for the People, and expert reformers like Newton D. Baker, Peter Witt, and William A. Somers carried out his vision. They saw a system exploiting citizens like Cox, and in response, Johnson and team prescribed new remedies. Such prescription by reformers conforms to the middle-class centric historiography that began during the mid-twentieth century and continues with recent scholarship.<sup>10</sup>

Much of the early scholarship, however, ignored the role the working class played in reform. Only several decades later did historians start to recognize their important contributions.<sup>11</sup> In the context of the tax school, the People's voices are difficult to find,

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<sup>10</sup> Richard Hofstadter, *The Age of Reform: From Bryan to F.D.R* (New York: Vintage Books, 1955); Robert H. Wiebe, *The Search for Order: 1877-1920* (New York: Hill and Wang, 1967); Daniel T. Rodgers, *Atlantic Crossings: Social Politics in a Progressive Age* (Cambridge, MA: Harvard University Press, 1998); Michael E. McGerr, *A Fierce Discontent: The Rise and Fall of the Progressive Movement in America, 1870-1920* (Oxford, England: Oxford University Press, 2005); Robert D. Johnston, *The Radical Middle Class: Populist Democracy and the Question of Capitalism in Progressive Era Portland, Oregon* (Princeton: Princeton University Press, 2006); Thomas C. Leonard, *Illiberal Reformers: Race, Eugenics, and American Economics in the Progressive Era* (Princeton, N.J.: Princeton University Press, 2016).

<sup>11</sup> Steven J. Diner, *A Very Different Age: Americans of the Progressive Era* (New York: Hill and Wang, 1998); Shelton Stromquist, *Reinventing "The People": The Progressive Movement, the Class Problem, and the Origins of Modern Liberalism* (Urbana: University of Illinois Press, 2006); Beverly Gage, "Why Violence Matters: Radicalism, Politics, and Class War in the Gilded Age and Progressive Era," *Journal for the Study of*



but they do exist. After Johnson's tax letter campaign, they can be seen directly participating in the debate when they swarmed the office of the Board of Review. Furthermore, even though their responses are often absent from the historical record, the democratic appeals made by tax school reformers suggests the People were counted on to be active participants in the reform effort.

While Progressive Era scholarship has looked independently at working-class social history and middle-class political history, the connection between the two has rarely been explored.<sup>12</sup> David Huyssen's *Progressive Inequality* provides one recent exception.<sup>13</sup> Huyssen examined cross-class interactions between Progressive Era New York City's rich and poor. He concluded that existing class divisions prevented Progressive Era reforms from reducing inequality. While a full application of Huyssen's analytical method is beyond the scope of this project, I similarly focus my analysis on the multiple parties—Johnson's reformers, ordinary Clevelanders, and the city's elites—involved in Progressive Era reform.

When adopting a multi-party analytical approach, the historian must avoid favoring one group at the expense of others. Robert Wiebe warned us that we should refrain from unfairly vilifying the business elite who often actively worked for Progressive Era reform.<sup>14</sup> In Cleveland, for example, the Chamber of Commerce (COC)

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*Radicalism* 1, no. 1 (2007): 99–109; Nell Irving Painter, *Standing at Armageddon: The United States, 1877-1919* (New York: W.W. Norton & Company, 2008).

<sup>12</sup> Steven J. Diner, "Linking Politics and People: The Historiography of the Progressive Era," *OAH Magazine of History* 13, no. 3 (Spring 1999): 5–9.

<sup>13</sup> David Huyssen, *Progressive Inequality: Rich and Poor in New York, 1890-1920* (Cambridge, MA: Harvard University Press, 2014).

<sup>14</sup> Robert H. Wiebe, *Businessmen and Reform: A Study of the Progressive Movement* (Chicago: Ivan R. Dee, 1989).

partnered with Johnson to support reform efforts like building public bath houses and streamlining city administration that they thought would make Cleveland attractive for new business. However, Wiebe also acknowledged that businessmen rarely attempted to improve the socio-economic lot of working Americans and held little interest in extending democracy.<sup>15</sup> As the mouthpiece of the city's entrenched business elite, the COC proved Wiebe's point. In defending the public service corporations and opposing reforms to franchise grants, the Chamber prevented reductions in utility and street railway costs for average Clevelanders. Like many businessmen and politicians in the late 1890s and early 1900s, the COC believed as Senator and nationally-prominent Republican figure Mark Hanna did that "the government should help business because it was good for the country."<sup>16</sup> Hanna and other Ohio Republicans and businessmen who opposed Johnson were immensely complicated figures who deserve their own works. I have not sought to provide a comprehensive biography of Hanna or the Ohio Republicans who opposed Johnson in the early 1900s. Rather I have used newspapers and campaign literature from both sides of the political divide to examine a singular aspect of these men's lives—their thoughts and actions on taxation in Cleveland and Ohio.

When looked at through the lens of taxation, Republican leadership consistently favored the interests of business elites over other Ohioans. The question Johnson's tax school asked struck at the heart of Hanna's altruistic belief in business: Who actually benefited under Cleveland's tax system? When researching this question, the tax school

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<sup>15</sup> Wiebe, 211–12.

<sup>16</sup> William T. Horner, *Ohio's Kingmaker: Mark Hanna, Man and Myth* (Athens, OH: Ohio University Press, 2010), 28.

determined that what was good for business was not necessarily good for everyone else. It demonstrated that the existing tax system treated businesses and the wealthy more favorably than other citizens. Worse, it revealed that many of the tax school's antagonists—avowed good government Republicans opposed to the corruption and bossism commonplace in late nineteenth century politics—used the courts and the legislature to implement a tax machine. Their political machine worked subtly, and not so subtly, to retain the levers of power over the tax system of Ohio and Cuyahoga County. While Republicans believed that they were protecting the American economy by protecting American business, their efforts to influence tax policy undermined democracy and concentrated power in the hands of business elites.

The tax school provides a useful vehicle in understanding the unequal power relationships between various groups in Cleveland's Progressive Era, yet prior Johnson historiography has only provided a cursory overview of the tax school. Of the three major areas of reform during Johnson's tenure, the battle for the three-cent fare, the advocacy of municipal ownership, and the quest for tax reform, tax has received the least study. Robert Bremner's "The Civic Revival in Ohio: Tax Equalization in Cleveland," republished from his dissertation, provided the earliest account of Johnson-era tax reform.<sup>17</sup> Bremner used the tax school as an example of one of the many "educational propaganda" tools reformers employed "to arouse public interest in government," but he

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<sup>17</sup> Robert H. Bremner, "The Civic Revival in Ohio: Tax Equalization in Cleveland," *American Journal of Economics & Sociology* 10, no. 3 (April 1951): 301–12. See also Section III, Chapter 2 in Robert H. Bremner, "The Civic Revival in Ohio: The Fight Against Privilege in Cleveland and Toledo, 1899-1912" (PhD Dissertation, Ohio State University, 1943), [http://rave.ohiolink.edu/etdc/view?acc\\_num=osu1094655325](http://rave.ohiolink.edu/etdc/view?acc_num=osu1094655325).

only covered the subject in a scant three paragraphs drawn almost exclusively from Johnson's *My Story*.<sup>18</sup> His analysis offered little insight into the opponents of tax reform let alone the tax school itself. Eugene Murdock also devoted a chapter of his dissertation and biography to tax reform, but he focused heavily on the taxation of railroads and public service corporations, only providing a quick overview of the tax school.<sup>19</sup> Keith Dickson furnished his own history of Johnson and tax reform that rehashed much of the earlier historiography. Importantly, his brief description of the tax school discussed the tax circulars and brought to my attention an extant copy of one of these tax letters.<sup>20</sup> Most recently, Alexandra Lough covered tax reform including the tax school in her work in which she established Henry George's lasting influence on Johnson, dismissing earlier historiography doubting this important connection.<sup>21</sup> It was Hoyt Landon Warner,

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<sup>18</sup> Bremner, "Tax Equalization," 305.

<sup>19</sup> Eugene C. Murdock, "Life of Tom L. Johnson" (Ph.D. Dissertation, Columbia University, 1951), 204–7. Eugene C. Murdock, *Tom Johnson of Cleveland* (Dayton, OH: Wright State University Press, 1993), 99–100.

<sup>20</sup> Keith Dean Dickson, "The 'City on a Hill': Tom Johnson and Cleveland 1901-1909" (M.A. Thesis, University of Richmond, 1978), chap. IV. See Dickson's Appendix for a copy of one of the surviving tax letters. He fails to provide a citation for the letter. This author found the same letter in the Peter Witt Papers: Peter Witt, "Peter Witt Papers" (1902), MS 3651, Container 2, Folder 1, Western Reserve Historical Society.

<sup>21</sup> Alexandra W. Lough, "Tom L. Johnson and Cleveland Traction Wars, 1901–1909," *American Journal of Economics and Sociology* 75, no. 1 (January 1, 2016): 149–92 (see especially 179-187), <https://doi.org/10.1111/ajes.12137>; Alexandra W. Lough, "The Last Tax: Henry George and the Social Politics of Land Reform in the Gilded Age and Progressive Era" (Ph.D. Dissertation, Brandeis University, 2013), <https://alexandralough.files.wordpress.com/2015/06/the-last-tax.pdf>; Holli dismisses Johnson's Georgist conversion in Melvin G. Holli, "Forward to the Second Edition," in *My Story*, by Tom Loftin Johnson, ed. Elizabeth J. Hauser, 1970 Edition (Seattle, WA: University of Washington Press, 1970).

however, who compiled the canonical account of Progressive Era tax reform in Ohio.<sup>22</sup> In Warner's survey of Ohio's Progressive Era, only when Republican legislators willingly adopted tax reform as their own could serious legislation be accomplished.

Three major reasons account for the lack of detailed study of the tax school. First, historians often shy away from the topic of taxation. Although there has been recent interest in the tax revolt movements of the second half of the twentieth century, most historians prefer to avoid the study of tax, and the political and economic histories in which tax features prominently have long since fallen out of favor within the profession.<sup>23</sup> In fairness to historians, this aversion to tax is held by the vast majority of the general population, including economists. Thomas Piketty suggested that the study of tax "falls into a sort of academic no-man's-land, too historical for economists and too economic for historians."<sup>24</sup> Tax is perceived as complicated and boring, and it straddles academic disciplines which are often not studied together.

Second, the tax school existed for less than two years. Created in April 1901, the tax school was killed by a court ruling in December 1902. By treating the tax school as merely a short-lived phenomenon, however, historians ignore the opposition it stirred up.

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<sup>22</sup> Hoyt Landon Warner, *Progressivism in Ohio, 1897-1917* (Columbus, OH: Ohio State University Press, 1964). See especially Chapter IV, but Warner spends significant portions of other chapters discussing taxation.

<sup>23</sup> Issac William Martin, *The Permanent Tax Revolt: How the Property Tax Transformed American Politics* (Stanford, CA: Stanford University Press, 2008); Issac William Martin, *Rich People's Movements: Grassroots Campaigns to Untax the One Percent* (Oxford: Oxford University Press, 2013); Joshua M. Mound, "Inflated Hopes, Taxing Times: The Fiscal Crisis, the Pocketbook Squeeze, and the Roots of the Tax Revolt" (Dissertation, University of Michigan, 2015).

<sup>24</sup> Thomas Piketty, *Capital in the Twenty-First Century*, trans. Arthur Goldhammer (Cambridge, MA: The Belknap Press of Harvard University Press, 2014), 17.

Even after they defeated the tax school, business elites continued to campaign to ensure they retained unequal political access within the tax system. These campaigns successfully muted the tax reform issue until state legislatures took up the cause in the early 1910s and passed many of the reforms previously advocated by Johnson. Prior historians note the similarities between the tax school and the tax reforms of the early 1910s, but they have not explored in detail the opposition that created this ten-year gap.<sup>25</sup> A closer look at the tax school provides insight into the opponents of Progressive Era reform, and it reveals the continuous struggle of business elites to maintain control over Ohio's tax system.

Third, whether they were unaware of their existence or they deemed them unimportant, scholars paid little attention to certain tax school source documents. Prior to my research, no historian had examined in any depth the letters produced by the tax school and mailed citywide in the fall of 1902. I found two extant copies at the Western Reserve Historical Society, and as far as I am aware, these are the only physical remains of the tax school. The first is located in Peter Witt's papers and was previously cited by another researcher. The second is located in a Western Reserve miscellaneous manuscript collection among unrelated documents and has never been cited by any previous Johnson scholars. I also found the text of a third copy in the pages of *The Public*. Most historians have also ignored Peter Witt's book *Cleveland Before St. Peter*, a useful primer on inequality in fin-de-siècle Cleveland and helpful in understanding one of the leaders of

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<sup>25</sup> Murdock, "Life of Tom L. Johnson," 206–7; Bremner, "Tax Equalization," 310–12; Warner, *Progressivism in Ohio*, 227–29; Dickson, "City on a Hill," 148; Lough, "Johnson and Cleveland Traction Wars," 185–86.

the tax school.<sup>26</sup> Given the short-lived nature of the tax school, the incompleteness of Johnson's papers from his mayoral years, and the need to examine both sides of the political debate, I drew from multiple primary sources that included legal, archival, autobiographical, government, and newspaper sources to provide a detailed and comprehensive account of the tax school and its opposition.

I cover the tax school's history in three chapters. Before discussing Johnson-era tax reform, some important background information is necessary. Chapter I explains the development of Ohio's tax system through the nineteenth century and its status as of 1901 when the tax school formed. I also use this first section to identify some of the inequalities inherent in Ohio's tax system, a subject I return to in Section 1.4 when I look at the inequalities in Cleveland's tax system. After briefly describing Cleveland's economic and political situation in the years preceding Johnson's 1901 election, I provide background on Tom Johnson the tax reformer. Previous biographies heaped praise on the man once declared, "the best mayor of the best-governed city in the United States."<sup>27</sup> However, Johnson, like his Republican opponents, was a complicated figure: a beneficiary of Privilege who later campaigned against it, a monopolist turned anti-monopolist, and an advocate for just taxation who cheated on his own taxes. In Section 1.3, I aim to balance the man and the myth to paint a realistic portrait of Johnson the tax reformer.

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<sup>26</sup> Shelton Stromquist, "The Crucible of Class: Cleveland Politics and the Origins of Municipal Reform in the Progressive Era," *Journal of Urban History*, no. 2 (1997): 208. Stromquist discussed briefly in his study of Johnson and the working class.

<sup>27</sup> Lincoln Steffens, *The Struggle for Self-Government: Being an Attempt to Trace American Political Corruption to Its Sources in Six States of the United States* (New York: McClure, Phillips & Co., 1906), 183.

Chapter II begins with the election of Tom Johnson and the establishment of the tax school. I trace its quick rise from Room 109 in the city's old city hall with just a handful of Johnson confidants to a department admired nationally and replete with dozens of clerks and engineers. Johnson staffed his entire administration with expert reformers, and the tax school was no exception. Johnson used these experts to implement a scientific method for tax assessments, improve transparency, and solicit citizen input. These efforts did not go unnoticed by Johnson's opponents. The final section of Chapter II examines the extra-legislative and judicial efforts of Cleveland's business elites who successfully destroyed the tax school.

The story of the tax school did not end with its demise in December 1902, and Chapter III shows the continued efforts of Cleveland's business elites to retain control of the tax system. Republicans formed the Business Men's League to wage an educational crusade of misinformation against Johnson, but they were unable to unseat him from the mayor's chair. Without control of the state legislature, Johnson knew his tax reforms were doomed to fail, so in 1903, he launched a gubernatorial bid which is the subject of Section 3.2. Wishing to avoid substantive debate, Republicans labeled Johnson a Socialist in a successful effort to crush his statewide ambitions. Importantly, throughout this work, one sees the beginnings of a fracture within the Republican Party. Many Republicans supported Johnson's tax reforms, but a powerful minority representing the city's business interests held power. These divisions come to the fore in Section 3.3 where I examine the business elite's failure to elect their candidate for Cuyahoga County auditor despite a landslide victory for the rest of the party ticket.



The work begun by Johnson and his tax reformers and aided by the support of the People brought national and statewide attention to tax inequalities. Many aspects of the tax school were institutionalized in the early 1910s when Ohio revised its constitution and passed statewide tax reform. Even after Johnson had been defeated, the installation of Johnson disciples in various parts of Cuyahoga County's tax structure ensured the tax school's democratic ideals remained influential. Although the tax legislation of the 1910s helped mitigate some of the worst tax inequalities, elites never relinquished their unequal political access to the tax system. Like much else during the Progressive Era, the reality fell short of the ideal sought by reformers.

## CHAPTER I

### THE GREATEST PRIVILEGE IS HAVING ANOTHER MAN PAY YOUR TAXES

#### **1.1 The Tax System in Cleveland and Ohio**

The history of taxation in Ohio followed a predictable course: economic and population growth necessitated additional infrastructure and administration; state lawmakers enacted new tax legislation to raise revenue to pay for these investments; people found ways to cheat the tax system; most everyone agreed the system was broken and unfair; lawmakers reformed the system in part to address inequities but also to raise additional revenue; people found ways to cheat the new system; and, the vicious cycle repeated itself. Even as far back as the early nineteenth century, this cycle held true. Starting in 1803, Ohio derived most of its revenues from a tax law that classified land into one of three buckets based on the quality of soil and arability. The law subjected farmers with higher quality land to a higher tax rate. To mitigate the impact of this tax, farmers attempted to categorize their land in the lowest taxed classification if not outright

failing to report their land at all.<sup>28</sup> A joint committee of the legislature estimated the state's revenue loss from self-reporting and misclassification at \$31,000.<sup>29</sup> Because large disparities in the amount collected existed between individuals based on their level of honesty, the system was viewed as broken and unfair. Land taxes also disproportionately burdened farmers while ignoring wealth increasingly held in personal property, furthering the opinion the system was unjust.

The joint committee's concern with the land tax system's inequality, plus the need for additional revenue to fund the building of the Ohio and Erie Canal, led to another round of tax reform in 1825. Ohio legislators passed a bill on February 3, 1825, and with it, they introduced the beginnings of a modern taxation system. The new law subjected all property to taxation; valued property at its fair market value, that is the hypothetical transaction price a willing buyer and seller would agree to when neither party is compelled to sell; and established boards of equalization.<sup>30</sup> Despite the attempt at modernization, taxpayers resumed their usual tax mitigation efforts under the new law. Although required to list property at its fair market value, assessors and taxpayers routinely underreported values—often only putting one-fourth of a property's value on the tax duplicate.<sup>31</sup> Some taxpayers engaged in outright sabotage by refusing to pay their

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<sup>28</sup> Ernest L. Bogart, *Financial History of Ohio* (Urbana, IL: University of Illinois Press, 1912), 181–84.

<sup>29</sup> Joint Committee on the Revenue System, "Report of the Committee on the Revenue System" (Columbus, OH: Ohio General Assembly, January 4, 1825), Ohio History Center. Also cited in Bogart, *Financial History of Ohio*, 201.

<sup>30</sup> Salmon P. Chase, ed., *Statutes of Ohio and of the Northwestern Territory Adopted or Enacted from 1788 to 1833 Inclusive*, vol. 2 (Cincinnati, OH: Corey & Fairbank, 1833), 1476–92; Bogart, *Financial History of Ohio*, 202.

<sup>31</sup> Bogart, *Financial History of Ohio*, 210.

taxes, and by 1842, tax delinquencies exceeded \$30,000 annually.<sup>32</sup> The system's stakeholders questioned the viability of the 1825 tax system, with one auditor concluding that "the present laws are totally inefficient."<sup>33</sup> Responding to their constituents, legislators exempted specific classes of property, which furthered the system's inefficiency and boosted perceptions of unfairness. Amidst a climate of both actual and perceived inequality, the call for comprehensive tax reform echoed throughout Ohio. The cycle had once again come full circle.

Although legislators amended the 1825 law several times in the subsequent decades, concerns regarding the existing system's inequality persisted. As Bogart notes, the desire for "equality in taxation" represented one of the key factors influencing the 1850 constitutional convention.<sup>34</sup> To eliminate the influence of special interests who sought favored treatment for their classes of property, lawmakers declared that taxes were to be assessed uniformly on "all real and personal property, according to its true value in money" in the final version of the 1851 Ohio constitution.<sup>35</sup> Although the constitution's writers used the term "true value," it was synonymous with "fair market value," and I have used both terms interchangeably throughout this paper. On April 13, 1852, legislators expanded upon the broad sketch provided by the state's new constitution by passing a tax specific act.<sup>36</sup> The new law reflected changing business and economic

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<sup>32</sup> Bogart, 213.

<sup>33</sup> Quoted in Bogart, 213.

<sup>34</sup> Bogart, 221.

<sup>35</sup> OH Const. art. XII, § 2. (1851)

<sup>36</sup> An Act, for the assessment and taxation of all property in this State, and for levying taxes thereon according to its true value in money, 50 Ohio Laws, 135 Chap. 1155 (Apr. 13, 1852)

realities. While real property had provided (and would continue to provide for the remainder of the nineteenth century) the bulk of state revenues, intangible sources like the increasingly popular corporate form of ownership delivered a larger share of the economy's wealth. As Ohio's economy diversified from its agricultural roots, lawmakers sought to tax the financial gains from Ohio's newest industries including manufacturing, banking, and railroads. By specifically including stocks, joint stock companies, and the property of corporations and banks as property to be listed on the tax duplicate, Section 1 of the 1852 Act carried out the broad tax system outlined in the 1851 constitution. Lawmakers also expanded the definition of personal property to ensure uniformity of taxation under the new state constitution. Now, "every tangible thing being the subject of ownership, whether animate or inanimate" would be subject to taxation barring a specific exemption of that property.<sup>37</sup>

In practice, uniformity in taxation did not happen, and the gap between assessed tax values and fair market value grew to be a billion-dollar problem. In theory, full fair market value served as the starting point for tax calculations. The constitution called for valuing property at its fair market value. The 1852 Act provided additional specifics: 1) real estate valued at true value, 2) personal property "valued at the usual selling price of similar property at the time of listing," 3) "investments in bonds, stocks, joint stock companies, or otherwise," at their true value in money, 4) money at its full amount.<sup>38</sup> When applying the law though, assessors generally used 60 percent of the fair market

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<sup>37</sup> 50 Ohio Laws, 135 Chap. 1155 §2 (1852)

<sup>38</sup> 50 Ohio Laws, 135 Chap. 1155 §9 (1852)

value for real estate assessments.<sup>39</sup> If, for example, an assessor determined the fair market value of a property was \$100, then he would assess the property at \$60. The assessed value, \$60 in this case, is the value upon which the property owner would actually pay taxes. Assessors and the county boards of equalization also wanted to avoid volunteering more taxes than necessary from their district. This preference for protecting their district and the 60 percent custom led to token increases in the aggregate tax duplicate that the state board of equalization would later rubber stamp. In reality, assessments often fell short of the 60 percent target. In 1908, for example, a special tax commission estimated the fair value of all Ohio real estate and related improvements at approximately \$3.4 billion, yet the amount assessed for taxation only totaled \$1.5 billion—a 44 percent assessment rate.<sup>40</sup>

In theory, assessor's use of the 60 percent custom should not cause inequalities assuming they applied this methodology uniformly to all properties.<sup>41</sup> In practice, however, politically connected and wealthy Ohioans influenced the assessment process

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<sup>39</sup> Various contemporary sources take the 60 percent rule as a given. Most notably: W. S. Couch, "Tax Power Price of Crawford Aid," *Cleveland Plain Dealer*, October 20, 1909, 11; Peter Witt, *Cleveland Before St. Peter* (Cleveland, OH: Chas, Lezius, 1899), 18; Johnson, *My Story*, 133. I found no evidence this practice was ever codified. See Bogart, *Financial History of Ohio*, 243 which suggests Lucas and Cuyahoga counties were the originators of this practice.

<sup>40</sup> Ohio Tax Commission, "Report of the Honorary Commission Appointed by the Governor to Investigate the Tax System of Ohio and Recommend Improvements Therein" (Columbus, OH: State of Ohio, 1908), 64, <http://hdl.handle.net/2027/mdp.39015064527685>.

<sup>41</sup> Of course, simple math would dictate that higher valued properties assessed at the same percentage as a smaller valued property would receive a larger benefit in total dollar terms. An individual with a \$20,000 property assessed at \$12,000 would benefit from paying tax on \$8,000 less of value versus a \$1,000 property assessed at \$600 which would only benefit from paying tax on \$400 less of value.

by supporting friendly candidates for the positions of assessor and auditor or through direct personal appeals. Some elites like Samuel Mather favored direct appeals to the good nature of city officials. Mather, one of Cleveland's wealthiest citizens, asked his attorney to see if Newton Baker, the city's solicitor, could do anything to reduce the valuation on his Euclid Avenue property.<sup>42</sup> Though Baker was not an assessor, the exchange suggests a culture in which many elites sought alternative means of reducing their taxes.

Clevelanders with political connections also sought special access to the tax assessment system. Citizens elected assessors and auditors. As a result, those charged with carrying out the assessment process often possessed motives which did not align with the community's best interests. Instead, they favored those who could aid their political fortunes. A series of correspondence in the spring of 1900 between Cuyahoga County deputy auditor Frank Sarstedt, U.S. Congressman Theodore Burton, and Burton's law partner, George L. Drake, illustrates. When Sarstedt became aware that Burton disapproved of the appointment of an assistant assessor that might treat Burton's considerable First Ward property unfairly, Sarstedt reassured the congressman: "Now I want to say to you I have the situation well in hand and had I known that he would not have been satisfactory to you he would not have been appointed. As it is if you will say what you want done I will look after your interest with pleasure."<sup>43</sup> A few days later, in

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<sup>42</sup> Newton D. Baker, "Newton D. Baker Papers, Series II" (1903), MS 3867, Container 1, Box 1, Western Reserve Historical Society.

<sup>43</sup> Theodore E. Burton, "Theodore E. Burton Papers" (1900), MS 3469, Box 3, Folder 50, Western Reserve Historical Society; Robert L. Briggs, "The Progressive Era in Cleveland, Ohio: Tom L. Johnson's Administration, 1901-1909" (Ph.D. Dissertation, The University of Chicago, 1962), 115.

an attempt to clear up any misunderstandings, Sarstedt made it clear that he worked for Burton and his elite clients rather than the people of Cuyahoga County. “I am in position to make all appraisements satisfactory to you not only for you but also your clients...,” Sarstedt continued, “So if you can tell me what you want that’s as far as you will need to go.”<sup>44</sup> Sarstedt met with Drake in early May 1900 to discuss the decennial appraisal and agreed to “talk over the figures with [Burton and Drake] before turning them in.”<sup>45</sup> In mid-June, the matter neared conclusion—Burton just needed to decide on an amount:

My Dear Mr. Burton:

Frank Sarstedt promises to return Broadway Mills property for taxation at any sum we may fix and asks us to furnish him figures.

Will you write to me and let me tell him verbally what you want?...

Yours Very Truly,  
George S. Drake<sup>46</sup>

Those on the inside of the tax system, like Sarstedt, held immense power over the tax fates of their fellow citizens. Individuals with sufficient wealth or political capital could access this power—access not available to ordinary Clevelanders.

Growing dissatisfaction with the existing tax system raised the specter of reform again in 1893. Despite rapid economic and population growth in Ohio, legislators had made few changes to the landmark 1852 legislation. Responding to the concerns of Ohioans, Governor William McKinley appointed a four-man bi-partisan commission to

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<sup>44</sup> “Theodore Burton Papers,” Box 3, Folder 50.

<sup>45</sup> “Theodore Burton Papers,” Box 3, Folder 51; Briggs, “The Progressive Era in Cleveland, Ohio,” 115.

<sup>46</sup> “Theodore Burton Papers,” Box 3, Folder 52; Briggs, 115–16.



review Ohio's tax situation. The resolution establishing the committee called for investigation because "some classes of property in the State are bearing an unequal and unjust proportion of the burdens of taxation."<sup>47</sup> In its findings, the commission pointed out the relatively light taxation on Ohio business property and franchises, and it called special attention to Cleveland's street railways. In the late 1890s, cities like Cleveland granted long-term franchises which gave street railway owners the exclusive right to conduct business in a specific section of the city. Despite the immense value these franchises conferred upon their owner, they escaped taxation because they were not physical property. The commission sought to correct this problem and tax "intangible" corporate property by implementing a franchise tax as well as several other corporate taxes.<sup>48</sup> The commission's advice was too far ahead of its time.<sup>49</sup> Much of its advice went unheeded, and a subsequent 1908 tax commission identified many of the same issues raised by the 1893 commission.

The 1852 Act also established the basic outline for the boards of equalization that stood through Johnson's mayoralty. A decennial county board of equalization consisting of the county auditor, surveyor, and commissioners met every ten years to review the work of local assessors. The decennial county board could raise or lower valuations on individual real estate parcels if, in their opinion, the valuation failed to reflect true value.

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<sup>47</sup> Alfred C. Thompson et al., "Report of the Tax Commission of Ohio, Appointed under a Joint Resolution of the General Assembly, Adopted April 24th, 1893" (Cleveland, OH: Ohio General Assembly, 1893), 1.

<sup>48</sup> Thompson et al., 70.

<sup>49</sup> Harley Leist Lutz, *The State Tax Commission: A Study of the Development and Results of State Control Over the Assessment of Property for Taxation* (Cambridge, MA: Harvard University Press, 1918), 479–80.

An annual county board of equalization, consisting of the county auditor and commissioners, supplemented the decennial board's work by adding or subtracting property changes in the intervening ten years but never below the aggregate county value set by the state board of equalization. Lastly, a state board of equalization with one elected representative from each of Ohio's senate districts met every ten years to equalize values between the state's various counties and towns.

The state board of equalization was originally empowered under the 1852 Act to raise or lower valuations as necessary to ensure the assessment reached fair market value in money, but subsequent legislation slowly gutted its power.<sup>50</sup> While the 1852 Act limited the state board's ability to reduce the aggregate tax duplicate to an adjustment of no more than ten million, it provided no cap on increases. Subsequent changes under paragraph four of Section 2818, however, added a cap of 12.5 percent to increases or decreases in the tax duplicate and required that any state board adjustments be applied uniformly across all counties. These laws prevailed until 1900 when the Royer Act updated Section 2818, but due to a supposed clerical error, the paragraphs describing the duties of the state board of equalization were omitted. The ensuing confusion over the state board's duties led Ohio Attorney General J.M. Sheets to weigh in on the matter. The Attorney General concluded that the repeal had no effect since that would leave the board unable to perform its duties as the legislature intended, yet he selectively determined that the repeal did apply to the equalization paragraph. Sheets concluded that "to equalize does not mean to increase or diminish, to add or to take from. It only means to distribute

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<sup>50</sup> 50 Ohio Laws, 135 Chap. 1155 §57 3d. (1852)

equitably and justly.”<sup>51</sup> Basically, the board could reallocate the tax burden among the various counties, but it could not make any changes to the total amount subject to tax in the state. In 1901, the state board followed Sheets’ advice. The \$30,206,035 it added in various counties roughly offset the board’s \$30,190,652 of decreases in other counties leaving the state’s aggregate tax duplicate essentially unchanged.<sup>52</sup>

In its instructions to the county and city boards of equalization, the state board asserted that the fair and honest assessment of tax was its main goal.<sup>53</sup> However, the Attorney General’s selective interpretation of the law and the board’s willingness to abide by his interpretation suggests a different goal—keeping tax assessments low, especially for the owners of land and capital. A board consisting of well-paid elected officials happily abided by Attorney General Sheets’ legal interpretation because it served their interests. As a review of the biographies of the state board’s members reveals, political patronage, financial interests, and anti-tax attitudes prevented the state board from operating fairly for all Ohioans.

First, most, like Frank Westgerdes, were elected without facing opposition or were unanimously chosen in their party’s primary and won with a large margin in the general election. Westgerdes who “always voted the Democratic ticket, but has never taken great interest in politics,” typified the average board member—a loyal party

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<sup>51</sup> Ohio Attorney General’s Office, “The Opinion of the Attorney General of Ohio on the Powers and Duties of the Decennial State Board of Equalization” (Columbus, OH, December 18, 1900), 7–8, Ohio History Center.

<sup>52</sup> Elliot Howard Gilkey, “Record of Proceedings of the Decennial State Board of Equalization of Real Property in Ohio” (Columbus, OH, 1901), 464, Ohio History Center.

<sup>53</sup> Gilkey, “OH Decennial Board 1900-01 Proceedings.”

member who owed his position to someone.<sup>54</sup> For others like James A. Pringle whose biography claimed lent a helping hand to every Republican elected to National, State, County, or Township office, party officials rewarded his loyalty with a plump board seat carrying little responsibility.<sup>55</sup> Democrat Robert P. Fisher of Decatur acknowledged the minimal responsibility associated with his state board position when he confessed that his board service allowed him to draw some salary.<sup>56</sup> Party officials placed loyal party members they could control on the state board, and these men understood to whom they owed their allegiance.

Second, board members overwhelmingly represented a well-connected ownership class who possessed a strong desire to protect taxpayers' interests—especially their own. I classified the twenty-seven board members into three categories based on their biographical sketches: business owner, farmer, or politician (See Table I). I classified professionals like attorneys as business owners. Johnson believed that “the professional classes were allied with the business interests,” and he noted that fourteen of the city’s leading law firms worked against his reform movement.<sup>57</sup> Given the lack of large law firms at this time, most of these attorneys would have been in business for themselves or a partner in a small firm, so they would have been direct owners of at least a portion of their firms. Furthermore, several members could slot into multiple categories, but I picked one classification for each member based on the predominant category suggested by their biography. Approximately 50 percent of the 1901 Ohio state board of

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<sup>54</sup> Gilkey, 185; Lutz, *State Tax Commission*, 51–52.

<sup>55</sup> Gilkey, “OH Decennial Board 1900-01 Proceedings,” 175.

<sup>56</sup> Gilkey, 168.

<sup>57</sup> Johnson, *My Story*, xxiii.

equalization members owned a business and an additional one-third owned farmland. As affluent members of their respective communities, these owners of land and capital possessed a personal interest in the outcome of the board's proceedings—an outcome potentially counter to the public's interest.

**TABLE I—1901 OHIO STATE BOARD OF EQUALIZATION MEMBERSHIP<sup>58</sup>**

| <b>Board Member</b> | <b>Party</b> | <b>Occupation/Industry</b>         | <b>Class</b> |
|---------------------|--------------|------------------------------------|--------------|
| Theodore Bates      | R            | Lawyer, Owned Title Company        | B            |
| Turkhand Hart       | R            | Career Politician                  | P            |
| Joshua Barnett      | R            | Farmer                             | F            |
| William Chapman     | R            | Lawyer                             | B            |
| Frank Chenoweth     | R            | Merchant                           | B            |
| George Crater       | D            | Merchant, Farmer                   | B            |
| William Crawford    | R            | Teacher, Farmer                    | F            |
| Dennis Denny        | R            | Farmer                             | F            |
| Frederick Diem      | R            | Paper Industry                     | B            |
| Robert Fisher       | D            | Farmer                             | F            |
| Walter Guilbert     | R            | Career Politician                  | P            |
| Joseph Horn         | D            | Paper Box Manufacturer             | B            |
| Robert Leeding      | R            | Career Politician                  | P            |
| Charles McKinney    | R            | Banking, Dry Goods, Horse Breeding | B            |
| North Newton        | R            | Career Politician                  | P            |
| RM Patterson        | R            | Sheep Farmer                       | F            |
| James Pringle       | R            | Farmer                             | F            |
| C.F. Quellhorst     | D            | Farmer & Politician                | F            |
| Jacques Ritchie     | R            | Merchant                           | B            |
| John Rorick         | R            | Farming, Banking, Real Estate      | B            |
| A.D. Sheldon        | R            | Farmer, Surveyor                   | F            |
| James Skelton       | R            | RE, Farmer, Horse Breeding         | B            |
| John Snyder         | R            | Wholesale and Retail               | B            |
| Dr. George Stuart   | R            | Veterinarian                       | B            |
| William Walker      | R            | Career Politician                  | P            |
| Stephen Waller      | D            | Farmer, Assessor                   | F            |
| Frank Westgerdes    | D            | Hardware Store                     | B            |
|                     |              |                                    |              |
| Business Owners (B) | 13           | 48%                                |              |
| Farmers (F)         | 9            | 33%                                |              |
| Politicians (P)     | 5            | 19%                                |              |
| Total Board Members | 27           | 100%                               |              |

<sup>58</sup> Gilkey, “OH Decennial Board 1900-01 Proceedings,” 157–84.

Lastly, while conflicts of interest did not prevent board members from carrying out their duty to provide a fair and honest assessment of tax, it made the impartial execution of their duties difficult. Many, like Dr. George Stuart, held negative views of taxation. Stuart's biography described him as "a thorough believer in the reduction of taxation and protection of all industries and home enterprises."<sup>59</sup> Others like A. D. Sheldon questioned the need for the very board on which he served. His service on the state board "convince[d] him that the State should be relieved from the necessity of seeking its revenues by the taxation of real property. If for no other reason...that the occasion for decennial boards would be removed."<sup>60</sup> Most board members were not as vocally anti-tax as Sheldon, but multiple biographies praised the members' actions to protect taxpayers in their respective jurisdictions. Rather than balancing the interests of the state and taxpayers, members celebrated their efforts to defeat tax increases and achieve tax reductions in their home counties. For a wealthy businessman like Frank Chenoweth whose "devotion to the interests of the taxpayer was partially rewarded when he secured favorable action reducing tax values," there is little doubt he garnered a disproportionate share of the reward.<sup>61</sup>

In addition to the state and county boards, Ohio law provided for city boards of equalization for large cities like Cincinnati and Cleveland.<sup>62</sup> Given the massive growth in urban populations at this time, boards focused on the city alleviated the burden on county boards. Additionally, these city boards reflected the growing desire, especially in

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<sup>59</sup> Gilkey, 182.

<sup>60</sup> Gilkey, 179.

<sup>61</sup> Gilkey, 163.

<sup>62</sup> Ohio Code §2805, §2815 (1902)

Cleveland, for more control over local affairs. Consisting of the county auditor and six city council appointees, the decennial city board of equalization served the same purpose and possessed the same powers as the decennial county board. It met every ten years to raise or lower the valuation of individual parcels to ensure taxation at fair market value. In Cleveland, an annual city board of equalization, comprised of the county auditor and six mayoral appointees serving staggered terms, supplemented the decennial board's work by adjusting the tax duplicate for changes in the intervening decade. Only in Cleveland was the mayor empowered to appoint the annual city tax board members, and Johnson took full advantage of this power and the board's staggered terms to install a friendly board shortly after his election. While the city board and the mayor's power of appointment provided the illusion of local control, most power over property taxation still rested with the state leaving a city like Cleveland "helpless to correct the gravest abuses in its taxing system."<sup>63</sup>

## **1.2 Gilded Age Cleveland**

During the fifty years following the end of the Civil War, Cleveland experienced rapid economic and population growth. By 1900, it was the state's economic powerhouse. Much of this growth was due to Cleveland's well-diversified manufacturing sector, which reported activity levels higher than the national average in twelve of the sixteen Census Bureau industrial classifications and provided work for 24.8 percent of

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<sup>63</sup> Charles C. Williamson, *The Finances of Cleveland* (New York: Columbia University Press, 1907), 62, <http://archive.org/details/cu31924030230159>.



the city's labor force.<sup>64</sup> This robust manufacturing economy needed workers, and it found many of those new workers outside of the nation's borders. A meager population of 43,417 in 1860 ballooned to 381,768 by 1900 fueled by massive European immigration and to a lesser extent native urban migration.<sup>65</sup> By 1900, 32.6 percent of Cleveland's population was foreign-born and another 42 percent were children of foreign-born persons.<sup>66</sup> Not only had Cleveland's population grown, but the complexion of the city had changed substantially since the end of the Civil War.

Many Clevelanders, including recent immigrants, did not share in Cleveland's prosperity—economic inequality was rife throughout the city. Much of this inequality stemmed from the new types of work available to the working class. Compared to a few decades earlier, far fewer apprenticeships and skilled positions existed, replaced with unskilled positions, generally in large manufacturing companies. From 1870 to 1900, skilled and clerical workers' share of the labor force declined by 5.5 percent while semi-skilled and unskilled workers' share rose 5.4 percent.<sup>67</sup> Jobs in the new manufacturing economy favored wage labor rather than apprenticeships that might allow a worker to become an owner one day.

The relative lack of skill required of many jobs in the new economy, as well as an abundant supply of labor, conspired to keep wages low. Cleveland manufacturing

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<sup>64</sup> Ronald R. Weiner and Carol A. Beal, "The Sixth City: Cleveland in Three Stages of Urbanization," in *The Birth of Modern Cleveland, 1865-1930* (Cleveland, OH: Western Reserve Historical Society, 1988), 31, 39–41.

<sup>65</sup> U.S. Census Bureau, "1900 Census," Volume 1, Part 1, Table 6, accessed 10/19/19, <https://www.census.gov/library/publications/1901/dec/vol-01-population.html>.

<sup>66</sup> Weiner and Beal, "Sixth City," 43.

<sup>67</sup> Weiner and Beal, 44.

workers saw their wages fall from \$391.41 in 1880 to \$354.75 in 1890.<sup>68</sup> Although the trend of stagnant real wages persisted nationally, the problem seemed particularly acute in Cleveland where workers' wages lagged behind the average for the region—nearly 19 percent lower than similarly developed Pittsburgh.<sup>69</sup> Cleveland's unskilled workforce also faced unsteady employment. Frequent economic fluctuations produced a vicious cycle of layoffs and rehiring that placed stable well-paid employment out of reach for many unskilled laborers. The average unskilled Cleveland worker averaged only 275 work days annually in 1890, indicating they were unemployed for over a month every year.<sup>70</sup>

The combination of low wages and irregular work created a precarious economic situation for many workers while the industrialists who employed them saw their fortunes rise. The probate court records of the era confirm the disparity in the fortunes of Clevelanders. Of the 6,353 deaths in Cuyahoga County in 1915, 3,952 (62 percent) of those decedents had no financial assets, thus no probate estate was opened.<sup>71</sup> In other words, nearly two-thirds of Clevelanders died penniless. When those decedents whose estates totaled \$1,000 or less are included, the share of the population with minimal assets rose to 74 percent. While three quarters of Clevelanders had a net worth at death of basically zero, a tiny sliver of Clevelanders fared significantly better. Ninety-six

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<sup>68</sup> Leslie Seldon Hough, "The Turbulent Spirit: Violence and Coaction Among Cleveland Workers, 1877-1899" (Ph.D. Dissertation, University of Virginia, 1977), 160.

<sup>69</sup> Hough, 78–85.

<sup>70</sup> Hough, 159.

<sup>71</sup> John A. Zangerle, *Untaxed Wealth of Cleveland and Why: An Exposition of the Difficulties of Administering the General Property Tax Laws of Ohio in Cuyahoga County* (Cleveland, OH: Press of S. J. Monck, 1918), 59, <https://digital.case.edu/islandora/object/ksl:zanunt00#page/1/mode/2up>.

Clevelanders, only 1.5 percent of the total number of 1915 deaths, died with estates exceeding \$25,000 in value.<sup>72</sup> Relative wealth and income data specific to Gilded Age Cleveland is difficult to find. However, disparities in wealth and income inequality only started to fall nationally following World War I, so the 1915 data I have used is a reasonable proxy for the situation as it existed in 1900.<sup>73</sup> Furthermore, national studies confirm the conclusion drawn from the Cleveland probate data that two-thirds of Americans have owned virtually no wealth throughout the course of United States history.<sup>74</sup> At the conclusion of the Gilded Age in Cleveland, one percent of the city's population had accumulated enormous wealth while most Clevelanders died with nothing.

The economic uncertainties faced by workers combined with the enormous human influx and aporophobia—fear of poor people—to create a dire urban environment for the city's poor. Clevelanders, regardless of socio-economic status, generally preferred home ownership over renting, so as the city's population increased, new arrivals crowded into existing single-family dwellings or moved further from the urban core, if financially able.<sup>75</sup> Overcrowding too often led to deplorable, and sometimes dangerous, living conditions for the city's workers. In 1897, for example, some parts of Cleveland were “so vile” that a *Cleveland Press* reporter “gagged when he entered [an] area... full of mud,

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<sup>72</sup> Zangerle, 59.

<sup>73</sup> Piketty, *Capital*, 349; Carole Shammas, “A New Look at Long-Term Trends in Wealth Inequality in the United States,” *The American Historical Review* 98, no. 2 (1993): 428, <https://doi.org/10.2307/2166841>.

<sup>74</sup> Shammas, “A New Look,” 421.

<sup>75</sup> Thomas F. Campbell, “Mounting Crisis and Reform: Cleveland's Political Development,” in *The Birth of Modern Cleveland, 1865-1930* (Cleveland, OH: Western Reserve Historical Society, 1988), 300.

filth and dirt [with] decaying fruit and vegetables...strewn all over the pavements.”<sup>76</sup>

Despite these despicable conditions, many Clevelanders ignored the plight of the poor.

Some even wished they would meet the same fate as the produce left on the streets. When George Bellamy, founder of the social settlement Hiram House, approached a Cleveland church for a donation, he was informed that he “ought to be ostracized [for] living among such people. God never intended to save such people. You should shove them off in a corner and let them be there and rot.”<sup>77</sup> Negative attitudes like what Bellamy encountered exacerbated the economic inequalities created by the new manufacturing economy and relegated the working poor to the worst parts of town with no means of escape.

Besides deteriorating neighborhood conditions, political corruption increasingly gripped the city’s government. In the late nineteenth century, Cleveland mayors served two-year terms, and this resulted in rapid turnover of administrations—most with no staying power beyond a single term. One exception to this rule was Robert E. McKisson who served two terms as Cleveland’s mayor from 1895 to 1898. While Cleveland largely avoided the bossism that plagued other contemporary cities, the McKisson administration was the closest the city came to having a political boss. McKisson consolidated his political power by employing machine politics which rewarded loyal supporters with city jobs, extracted campaign contributions from city workers, resorted to populist measures

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<sup>76</sup> *Cleveland Press*, August 19, 1897, quoted in Campbell, 300.

<sup>77</sup> Quoted in John J. Grabowski, “A Social Settlement In A Neighborhood in Transition, Hiram House, Cleveland, Ohio, 1896-1926” (Ph.D. Dissertation, Case Western Reserve University, 1977), 54.

like streetcar fare reductions, and abused the extensive powers granted the city's mayor by the Federal Plan of municipal government.<sup>78</sup>

The corruption of the McKisson years spurred the development of a good government movement championed by the Municipal Association (Muny) and focused on reducing corruption. This group sought "to induce citizens and taxpayers to take a more active and earnest part in municipal affairs" and "to promote businesslike, honest and efficient conduct in municipal affairs."<sup>79</sup> While the Muny was a bipartisan organization, it "drew most of its members from business," and they strove to protect corporate interests.<sup>80</sup> To its credit, the Muny brought much needed professionalization to Cleveland's municipal government which when combined with the Federal Plan and an honest mayor offered Cleveland a government relatively free from corruption. The Muny's challenge to McKisson represented the Cleveland manifestation of Holli's "structural reform movement." Fears of the corruptibility of the immigrant hordes and the bosses that catered to them led to calls for the "better" classes (i.e., businessmen and professionals) to run for office.<sup>81</sup> The Republican anti-McKissonites who answered the call did their part to root out corruption and to restore good business-friendly government. As Lincoln Steffens observed, however, good government did not include

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<sup>78</sup> Campbell, "Mounting Crisis," 301–2; Kenneth Finegold, *Experts and Politicians: Reform Challenges to Machine Politics in New York, Cleveland, and Chicago*. (Princeton, N.J.: Princeton University Press, 1997), 76; See also Thomas F. Campbell, "Background for Progressivism: Machine Politics in the Administration of Robert E. McKisson, Mayor of Cleveland 1895-1899" (M.A. Thesis, Cleveland, OH, Western Reserve University, 1960).

<sup>79</sup> Finegold, *Experts and Politicians*, 78.

<sup>80</sup> Finegold, 79; Campbell, "Background for Progressivism," 57–58.

<sup>81</sup> Melvin G. Holli, *Reform in Detroit: Hazen S. Pingree and Urban Politics*, Urban Life in America Series (New York: Oxford University Press, 1969), 171–75.

the “representative government” advocated by Tom Johnson.<sup>82</sup> Rather, good government meant business-like government. As Johnson became mayor in 1901, his more radical reform vision collided with the views held by the good government Republicans born out of the McKisson era.

### **1.3 Tom Johnson’s Duplicity**

A descendant of one of the more successful and influential American families, Tom Johnson became synonymous with the Progressive Era fight against Privilege. While Johnson sought to place men on an equal footing during his reformer years, he started life several steps ahead of the average American. In the late eighteenth and nineteenth centuries, his family participated at the highest levels of American political life including the Virginia House of Burgesses, the United States Congress and Senate, and even the Vice Presidency. The Johnson family’s immense land holdings in Kentucky and elsewhere ensured their economic and political dominance until the Civil War reversed their fortunes. Many family members, Tom’s father Albert included, owned slaves in Kentucky as well as on plantations located primarily in Arkansas. Despite a supposed opposition to slavery and an admiration for President Lincoln, Albert Johnson, driven by economic concerns, fought on behalf of the Confederacy—a decision that financially ruined and stranded his immediate family in Staunton, Virginia by the War’s end.<sup>83</sup>

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<sup>82</sup> Steffens, *Struggle for Self-Government*, 192.

<sup>83</sup> Johnson, *My Story*, 5.

When the war ended, many slavers, including Albert Johnson, faced ruin. Enslaved people accounted for nearly 62 percent of planters' wealth and, when the United States ended slavery, these men lost it all.<sup>84</sup> The end of slavery hit hardest those slavers who derived most of their wealth from the people they enslaved. While the destruction might have seemed insurmountable at the time, the Johnsons and other Southern planters soon learned their plight would be short lived. Despite the family's financial predicament, the ever optimistic eleven-year-old Tom Johnson seemed undeterred by years spent migrating throughout the South as a refugee. He struck up a friendship with a train conductor on the only line then running into Staunton. The conductor, perhaps won over by the boy's magnanimity, granted Johnson his first monopoly, which gave him the exclusive right to sell newspapers to the train's passengers. Without competition, he could charge whatever he wanted. Although it only lasted five weeks, the newspaper monopoly earned Johnson eighty-eight dollars in silver—enough to fund a move back to Kentucky for Johnson and his immediate family where they could attempt to start over.<sup>85</sup>

Tom Johnson rose from selling newspapers at fifteen cents apiece to become a multi-millionaire only two decades following the war's conclusion, and recent research suggests that many sons of former slavers achieved similar success during Reconstruction. Robust social networks among the elite assisted young men like Johnson

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<sup>84</sup> Walter Scheidel, *The Great Leveler: Violence and the History of Inequality from the Stone Age to the Twenty-First Century* (Princeton, N.J.: Princeton University Press, 2017), 177.

<sup>85</sup> Johnson, *My Story*, 5–6.

by “facilitating employment opportunities and access to credit.”<sup>86</sup> More than the young boy’s entrepreneurial skills, it was his family’s social connections, particularly with the wealthy du Pont family, that paved the way to success for the young Johnson. Upon his arrival in Louisville, Kentucky, Alfred V. and Bidermann du Pont offered Johnson an office job at their recently purchased street railroad located in the city. Johnson worked his way up through the organization, and when he desired to go into business for himself, Bidermann du Pont loaned him the \$30,000 of unsecured capital required to purchase a streetcar line in Indianapolis.<sup>87</sup> From this initial foray into the street railway industry, Johnson built a fortune through the ownership of railways in various cities including St. Louis, Detroit, Brooklyn, and Cleveland. Johnson’s engineering ability, which manifested itself in a new fare box design, the shallow conduit cable system, and various other rail and steel innovations, further boosted his wealth far beyond his father Albert’s antebellum holdings. Just before Johnson assumed the mayor’s chair in 1901, his opponent in the mayoral election estimated Johnson’s net worth at \$10 million.<sup>88</sup> Although his political rival may have exaggerated the figure and few other than Johnson himself would have an accurate idea of his net worth, his years of success in all facets of the street railway and steel industries certainly made him a wealthy man. While his business acumen and engineering prowess aided his rise, access to a lucrative white-collar job and credit set the stage for his success. While Johnson later railed against the

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<sup>86</sup> Philipp Ager, Leah Platt Boustan, and Katherine Eriksson, “The Intergenerational Effects of a Large Wealth Shock: White Southerners After the Civil War” (Cambridge, MA: National Bureau of Economic Research, March 2019), 2–3, <https://doi.org/10.3386/w25700>.

<sup>87</sup> Johnson, *My Story*, 14.

<sup>88</sup> “Campaign Is Formally On,” *Cleveland Plain Dealer*, March 20, 1901, 3



privileges stemming from government sponsored franchise grants, he never fully acknowledged the privilege his social position afforded.

Until 1883, Johnson felt that any special privileges he enjoyed in business had been obtained via “perfectly legitimate methods” and without resorting to politicking, but a chance encounter with Henry George’s writing altered Johnson’s worldview.<sup>89</sup> A boy peddling books on a train between Indianapolis and Cleveland offered Johnson a copy of Henry George’s *Social Problems*, and after some prodding by the conductor, he bought it. Johnson found George’s argument so compelling that he then bought and read George’s other works. George interested Johnson. In a counter to prevailing theories based on social Darwinism, George argued that the massive accumulation of wealth by a few resulted from policy rather than personal success. He wrote:

If we look around us and note the elements of monopoly, extortion and spoliation which go to the building up of all, or nearly all, fortunes, we see ... how disingenuous are those who preach to us that there is nothing wrong in social relations and that the inequalities in the distribution of wealth spring from the inequalities of human nature.<sup>90</sup>

At its root, George was attacking the myth of the self-made man, arguing instead that Privilege in the form of monopoly built great fortunes, not the intellectual superiority of superior men. After reading George’s works, Johnson realized that much of his success resulted from special privileges rather than his own ingenuity.

George traced much of the inequality of the Gilded Age to private land ownership. To ensure everyone benefited from society-created wealth (i.e., wealth largely stemming from population growth and manifesting itself in the form of higher land

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<sup>89</sup> Johnson, *My Story*, 48.

<sup>90</sup> Henry George, *Social Problems* (Chicago: Belford, Clarke & Co., 1883), 84–85.

values), he devised the single tax, which was basically “an annual 100% capital gains tax on increases in land value.”<sup>91</sup> George thought his single-tax solution would make idle land too expensive to hold and consequently spur new development.<sup>92</sup> Although frequently derided as a socialist (a charge Johnson also frequently encountered during his political career), George firmly believed in capitalism, but he feared the undemocratic powers he saw inuring to the owners of “natural monopolies.”<sup>93</sup> By exempting improvements from taxation, George sought to protect those capitalists who made productive use of their property by building factories. Nor would he tax the laborers who produced for the capitalist. George’s real target were speculators—those who produced nothing and benefited from the labor of others. Johnson paid his attorney to find fault with George’s logic, and when neither he, the attorney, nor his business partner Arthur Moxham found any flaws, Johnson became a single-tax evangelical and spent his political career fighting for it.<sup>94</sup>

Not everyone believed Johnson’s Georgist conversion. Some, like Melvin Holli, argued that Johnson looked to George as a “source of spiritual succor” in his waning days without any noticeable changes in his conduct.<sup>95</sup> But the skeptics like Holli missed George’s influence on Johnson. While the train story may be a bit apocryphal, it emphasized the profound influence George and his ideas, particularly the single tax, had on Johnson. Johnson looked to George as a mentor. George, who later dedicated one of

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<sup>91</sup> Johnston, *The Radical Middle Class*, 160.

<sup>92</sup> George, *Social Problems*, 277–84.

<sup>93</sup> Edward T. O’Donnell, *Henry George and the Crisis of Inequality: Progress and Poverty in the Gilded Age* (New York: Columbia University Press, 2015), 29–30.

<sup>94</sup> Johnson, *My Story*, 49.

<sup>95</sup> Holli, “Foreword to the Second Edition,” li.

his books to Johnson, seems to have reciprocated. Johnson admitted pursuing his business affairs “with as much zest as ever” following his introduction to Georgism, but he acknowledged that his “point of view was no longer that of a man whose chief object in life is to get rich.”<sup>96</sup> Similarly, to suggest that Johnson only looked to George in his waning days ignores Johnson’s work for both of George’s campaigns in 1886 and 1897 for mayor of New York City, his reading of George’s *Protection or Free Trade* into the Congressional Record in 1892, his funding of single-tax newspapers, and years of friendship between the two men. Decades before he was buried beside Henry George in 1911, Johnson had demonstrated his ideological and political commitment to Georgism.

In that light, Johnson’s devotion to tax reform during his mayoral years was the culmination of decades of political and personal evolution from those early days following his exposure to George’s work. In the 1880s, Johnson’s involvement consisted of learning about the single tax from George and financially supporting the cause. As his grasp over the concepts improved by the latter part of the decade, George urged Johnson to speak publicly in favor of the single tax. Within five or six years and with George’s full endorsement, Johnson led the question and answer sessions at George’s events, thus gaining valuable practice in explaining tax concepts to the public.<sup>97</sup> When Johnson entered politics in 1888, tax reform played a foundational role in his campaign. In Johnson’s letter accepting the Democratic nomination to run for the twenty-first U.S. Congressional district seat, he declared he would as soon as practically possible seek “a radical change in the present system of taxation by which... the burden shall be shifted

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<sup>96</sup> Johnson, *My Story*, 51.

<sup>97</sup> Johnson, 53.

from the products of labor, where it now bears heaviest, on to the monopoly of natural opportunities to labor.”<sup>98</sup> The commitment to equitable tax reform displayed in his 1888 congressional campaign remained consistent throughout his political career.

Although he lost the 1888 election, Johnson won a Congressional seat in 1890 and again in 1892. While in Congress, Johnson served on the Committee on the District of Columbia where he began building his reputation as a tax reformer. On April 13, 1892, Johnson submitted a resolution calling for the formation of a select committee to investigate the tax assessment process within the federal district. As he would later do in Cleveland, Johnson showed that D.C.’s tax inequalities favored business and elites over the small homeowner. Johnson’s resolution highlighted critical elements of George’s tax plan—vilifying speculators and focusing on land values. He wrote:

Whereas said old assessment on the land values alone in the District is \$75,000,000, when it should be more than \$300,000,000, this shows an extraordinary undervaluation, and what is worse still, the greatest injustice between the valuation of land used for business purposes, which in many cases is assessed at less than 14 percent of its fair market value, and land used for residence purposes, especially where small homes are situated, is assessed at from 70 to 80 percent of its fair market value, while in many cases land held for speculation is assessed at less than 10 percent of its fair market value.<sup>99</sup>

Following passage of the resolution, the requested Select Committee on Tax Assessment in the District of Columbia formed. The Committee’s final report revealed an unscientific approach to assessments based mostly on guesswork, little public involvement in the assessment process, and no agreement over what constituted fair market value. Worse,

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<sup>98</sup> “Mr. Johnson Accepts,” *Cleveland Plain Dealer*, October 3, 1888, 8; Johnson, *My Story*, 60.

<sup>99</sup> 23 Cong. Rec. H3256 (April 13, 1892).

rather than enact necessary reforms, tax commissioners dismissed one of their assessors, Rosewell A. Fish, who questioned the deficiencies inherent in D.C.'s assessment system and whose public calls for equal assessments attracted too much negative press.<sup>100</sup>

The committee followed its report with bill H.R. 9371, which recommended the creation of a permanent board of equalization for the District of Columbia. The bill's key recommendations included public hearings for valuation disputes, publishing of tax assessment values, and the creation of tax maps.<sup>101</sup> Opposition crushed the bill, leading Johnson to chide the "direct steal" perpetrated by a "real estate despotism."<sup>102</sup> Johnson saw the Senate, the D.C. city government, and large property owners colluding to disenfranchise small property owners. The committee Johnson chaired sought, with H.R. 9371, to restore democracy within the assessment process by implementing a scientific approach to taxation, improving transparency, and soliciting widespread citizen input. Although Johnson's bill failed, he learned the extent to which the tax system had been captured by a plutocratic conspiracy between politicians and businessmen—a lesson he would not forget as mayor of Cleveland.

As his push to pass H.R. 9371 showed, Johnson the politician fought against Privilege. He took on D.C.'s real estate plutocracy and advocated free trade over protectionism—going so far as to vote against his own financial interests when opposing steel tariffs.<sup>103</sup> For Johnson, the tax issue displayed the full extent of the power of

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<sup>100</sup> Gordon Robert Rawlinson, "Tom Johnson and His Congressional Years" (M.A. Thesis, Columbus, OH, The Ohio State University, 1958), 53–57.

<sup>101</sup> Rawlinson, 61–62.

<sup>102</sup> 23 Cong. Rec. H6812 (July 26, 1892).

<sup>103</sup> 26 Cong. Rec. H1015 (January 18, 1894); Johnson, *My Story*, 75; Rawlinson, "Tom Johnson and His Congressional Years," 95–96.

Privilege. It emphasized how a minority could usurp democracy to the disadvantage of the People. He observed that “the greatest privilege monopolists own is the privilege of making other people pay their taxes for them.”<sup>104</sup> For a man steeped in Georgist tax theory, nothing could be a greater threat to democracy.

Even though Johnson the politician fought for a fairer tax structure, Johnson the monopolist displayed the same penchant for tax evasion as similarly placed elites. He reported suspiciously low personal property tax values, ranging from \$4,475 to \$10,800, on his 1891 through 1901 tax returns, and he even failed to file returns in 1895 and 1900.<sup>105</sup> Johnson’s 1894 return listed the following personal property: three horses, \$300; two carriages, \$600; household furniture, \$2,000; a watch, \$100; a piano, \$200; and \$4,000 of money.<sup>106</sup> Given Johnson’s immense business success and his fondness for the latest technological gadgets, it seems unlikely his personal assets totaled \$10,000 or less as his filed returns suggested. His dishonesty became public in October 1899 when tax inquisitor Charles E. Morganthaler provided the outgoing county auditor Akins with information that Johnson had substantially underreported his personal property from 1894 through 1899. Morganthaler recommended increasing Johnson’s tax assessment by a total of \$14,581,000 which resulted in underpaid taxes of \$433,383.90.<sup>107</sup>

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<sup>104</sup> Johnson, *My Story*, 195.

<sup>105</sup> “The Taxpaying Record of Tom L. Johnson, ‘Citizen and Taxpayer,’” *The Cleveland Leader*, February 28, 1901, 1; Charles Dick, *Open Letters Addressed to Hon. Tom L. Johnson, in the Campaign of 1903* (Columbus, OH, 1902), 6; Murdock, *Tom Johnson of Cleveland*, 101.

<sup>106</sup> “Taxpaying Record,” 1.

<sup>107</sup> “Tom Johnson’s Taxes,” *Cleveland Plain Dealer*, October 19, 1899, 10.

Johnson defended himself against Morganthaler's charges by claiming he was a victim of politics. His defense may have some merit. Morganthaler also discovered \$135,447.06 of back taxes owed by the estate of Henry B. Payne, a former Democratic leader and congressman.<sup>108</sup> Of the \$713,542.31 of tax Morganthaler added to the duplicate, the two prominent Democrats' share represented nearly 80 percent of the total.<sup>109</sup> Morganthaler's additions look suspiciously targeted, even more so when considering the special interest paid to Johnson's case by Republican members of the county auditor's office. In September 1900, deputy county auditor Frank Sarstedt asked the city annual board of equalization whether Tom Johnson had filed a personal property tax return for the year. When the board failed to locate Johnson's return, Sarstedt "got angry and accused the board of not attending to its business."<sup>110</sup> As a county official, Sarstedt should have been relatively impartial, especially considering that Johnson was likely far from the only one failing to report personal property.<sup>111</sup> Sarstedt's anger plus his singling out of Johnson in 1900, when Johnson's political involvement was rising, suggests his actions may have been politically motivated.

Sarstedt also maintained close ties with Willard Crawford, or more accurately, Crawford maintained close oversight of Sarstedt who was his man on the inside of the Cuyahoga County tax system. Crawford, a real estate tycoon and a leader in the county Republican party, later produced a copy of Johnson's personal property tax return shortly

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<sup>108</sup> "Tom Johnson's Taxes," 10.

<sup>109</sup> "Added to the Duplicate," *Cleveland Plain Dealer*, October 20, 1899, 5.

<sup>110</sup> "Tom Johnson Is Shy," *Cleveland Plain Dealer*, September 12, 1900, 7.

<sup>111</sup> See Section 1.4 for further discussion of elites' failure to pay personal property tax.

after commencing his attack on the mayor's tax school.<sup>112</sup> Johnson's tax return, or lack of tax returns, became prime campaign fodder for state Republicans with Charles Dick, Chairman of the Ohio Republican State Executive Committee, penning no fewer than five editorials on the subject during October 1902.<sup>113</sup>

Even Johnson's allies questioned his taxes. While Peter Witt was one of the few men single taxer and newspaperman Louis Post thought capable of "carry[ing] the banner" of Johnsonism, Witt also took aim at Johnson in his critique of the tax reporting habits of the wealthy.<sup>114</sup> He described the complex and hypocritical nature of Tom Johnson. A man devoting his life to the single tax yet scamming the people of Detroit on a streetcar franchise deal. A man benefiting from Privilege yet willing to fight against it.

Former county auditor Akins also recognized the duplicity of Johnson when noting "that Mr. Johnson used the same kind of philosophy in his tax matters he has always used in his business matters, taking advantage of so-called bad laws and the situation in order to make the game of life successful, instead of doing his duty as a citizen and taxpayer."<sup>115</sup> Akins, still hoping for a windfall from Johnson's back taxes, is not an unbiased source. Johnson, however, understood how the game was played. While later he used his inside knowledge to benefit the public; in the meantime, he worked the system to his full advantage.

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<sup>112</sup> "Council Is My Boss," *The Cleveland Leader*, August 3, 1902, 19.

<sup>113</sup> Dick, *Open Letters*. See also Section 3.2.

<sup>114</sup> Louis Post, "Peter Witt Papers" (n.d.), MS 3651, Container 2, Folder 6, Western Reserve Historical Society. Witt, *Cleveland Before St. Peter*, 47–48.

<sup>115</sup> A. E. Akins, "Johnson Sent His Attorney But Did Not Appear Himself," *The Cleveland Leader*, March 24, 1901, 1.



Johnson used his personal and business connections to New York City to claim non-resident status in Cleveland, leading many Republican critics of his mayoralty to derisively refer to him as a New Yorker. His failure to file multiple years' worth of personal property tax returns led the usually pro-Johnson *Plain Dealer* to refer to him as a "pilgrim and stranger" and question his right to participate in Cleveland politics.<sup>116</sup> Johnson's opponent in his first mayoral contest, William Akers, also raised the residency issue. Akers stressed his lifelong connection to the city as well as his non-millionaire status—contrasting himself against Johnson, the elite carpet-bagging millionaire. In multiple speeches, Akers argued that Cleveland's taxpayers helped pay Johnson's taxes.<sup>117</sup> Johnson would make the same argument against Privilege throughout his mayoralty, and his tax school later attempted to quantify the wealthy's tax burden unjustly shifted to the People. Yet his own personal property tax filing record suggests Johnson was not above allowing other men to pay his taxes.

At a campaign rally in 1901, a man asked Johnson, "Why is it that aristocratic people can go down to the Court House and get an injunction instead of paying their taxes?" When Johnson asked who he meant, the man responded, "Mr. Johnson."<sup>118</sup> Though possibly a political stooge planted in the audience, the man raised a factual point. During the previous fall, Johnson had filed an injunction to stop collection of his back taxes. Johnson, who also failed to respond to requests by the auditor to answer questions, attempted to tie up the issue in court and even volunteered to pay \$5,000 to settle the

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<sup>116</sup> "Tom L. Johnson, Pilgrim and Stranger," *Cleveland Plain Dealer*, September 12, 1900, 4.

<sup>117</sup> "Campaign Is Formally On," 3.

<sup>118</sup> "Delinquent Taxpayers," *The Cleveland Leader*, March 24, 1901, 4.

matter.<sup>119</sup> In 1903, when answering board of review member Sarstedt's questions about jewelry he owned, Johnson thought \$2,000 "would just about cover it all," but he seemed most interested in knowing what others, including Governor Herrick, had reported.<sup>120</sup> Johnson, like the majority of wealthy elites, did not want to report more than the next guy. Eventually, Johnson, still defiant that he owed less, settled the case in 1907 for \$4,440.20, about 1 percent of the initial total.<sup>121</sup> If the Morgenthaler amount was too high, the final settlement was too low. Eugene Murdock, who outlined the definitive account of Johnson's tax problems in *Tom Johnson of Cleveland*, rightly concluded his analysis by suggesting "Tom Johnson got off lightly."<sup>122</sup>

In underpaying taxes on their business assets, wealthy Clevelanders cheated their fellow residents. Johnson was not above such behavior. He failed to report assets, made a lowball offer to settle his dispute, and possessed the resources to litigate his case for an extended period of time—eventually getting his way. To his credit, however, Johnson recognized the inequalities inherent in Ohio's system of taxation. His is a classic case of "do as I say not as I do." When elected mayor, Johnson immediately attacked Privilege over the issue of taxation and stared down the undemocratic forces from which he had previously benefited. The business conspiracy he fought against in D.C. existed in Cleveland as well. Johnson created the tax school in large part to reveal the inequalities in

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<sup>119</sup> "Taxpaying Record," 1.

<sup>120</sup> "Quizzed Mayor for Two Hours," *Cleveland Plain Dealer*, December 25, 1903, 5.

<sup>121</sup> "Mayor Cleared As Tax Dodger," *Cleveland Plain Dealer*, May 2, 1907, 2.

<sup>122</sup> Murdock, *Tom Johnson of Cleveland*, 100–103. Murdock's account of Johnson's tax problems is well researched, and I have mined his sources in crafting my own argument.

real estate taxation and to start the practical implementation of Georgism as a corrective measure.

#### 1.4 A System Rife with Inequality

One of Johnson's key lieutenants, Peter Witt, had also long been focused on the issue of inequality. The black-listed labor agitator revealed unfairness in Cleveland through a frequently delivered and illustrated speech titled "Social Contrast of Cleveland's Millionaires and Paupers."<sup>123</sup> Later published as *Cleveland Before St. Peter*, Witt excoriates Cleveland's wealthy while contrasting their opulence with the wretched lives of the city's poor. In one of his particularly galling contrasts, Witt pointed out the around the clock care, complete with horse-drawn pet ambulance, Dr. Staniforth's dog hospital offered Euclid Avenue's furry residents. The feline and canine occupants of one of the world's wealthiest streets had better access to healthcare than firefighter Sylvester Esterle.<sup>124</sup> After falling off an engine on route to a fire, the city hospital refused to admit Esterle who later died at a hospital located further from the incident from injuries exacerbated by the additional travel.<sup>125</sup> Esterle, who left a widow and children, likely did not receive the same satin-lined coffin or private lot burial available to the pets of Millionaire's row.<sup>126</sup>

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<sup>123</sup> Witt, *Cleveland Before St. Peter*, 4.

<sup>124</sup> Witt, 56.

<sup>125</sup> "Esterle Dead. The Injured Fireman Died Last Evening at Huron Street Hospital.," *Cleveland Plain Dealer*, July 15, 1898, 10.

<sup>126</sup> Witt, *Cleveland Before St. Peter*, 56–57.

Juxtaposing the lives of city firemen and wealthy pets revealed the depth of inequality in turn of the century Cleveland, but in *Cleveland Before St. Peter*, Witt also explained the city's tax inequalities to Clevelanders. Witt started by attacking the personal property tax reporting habits of the city's elite Union Club members.<sup>127</sup> Ohio's personal property tax laws in 1898 required owners to value all tangible property, which included household goods, personal effects, and animals, at "the usual selling price" and capital stock at its "true value."<sup>128</sup> In the late 1890s, horses still served primarily as a means of transportation, but the wealthy also showcased their prized stallions in extravagant horse shows. The most outrageous steed, "Star Pointer," belonged to William J. White who paid \$15,000 for "the fastest horse in the world."<sup>129</sup> A season box holder at the Cleveland horse show, White amassed his fortune in the gum industry with such brands as Beeman's. Despite public knowledge that he paid 30 times the average annual wage for one of his steeds, the county tax duplicate reported twelve horses in White's possession at a total value of only \$360.<sup>130</sup> Perhaps Star Pointer resided outside of Cleveland thus enabling his owner to escape taxation, but even so, the value placed on the remainder of White's horse collection seems suspiciously low.

Given that residents self-reported personal property tax values, many wealthy Clevelanders reported suspiciously low values for tax purposes. The historical record is silent as to whether elites talked among themselves about the "correct" amount of value to declare. Failing to report a value would attract attention, but reporting a value too high

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<sup>127</sup> Witt, 12.

<sup>128</sup> Ohio Code §§2730, 2739 (1898)

<sup>129</sup> "White Buys Star Pointer," *Cleveland Plain Dealer*, November 22, 1898, 1.

<sup>130</sup> Witt, *Cleveland Before St. Peter*, 14.

would result in giving money away. The key was to make a token reporting of some lesser fraction of the total property's true value. When filing his and his wife's personal property tax return, Lee McBride of No. 1351 Euclid Avenue likely had such a strategy in mind. The ploy probably would have succeeded had Mrs. McBride not been a bit absent-minded. Unable to find her jewels one day, McBride reported to the police that \$5,000 worth of jewels had been stolen from her residence. The next day McBride discovered the misplaced jewels and promptly notified a detective who closed the case. However, the hullabaloo attracted the attention of Fred Emde of the Annual City Board of Equalization who issued a summons to the McBrides after finding that they had only listed jewels worth \$350 on their tax return.<sup>131</sup> As the single-tax publication *The Public* noted, the personal property tax placed "a premium upon dishonesty."<sup>132</sup> With much to gain from underreporting assets, Cleveland's wealthy understood and exploited a system reliant upon honest self-declaration.

To help auditors uncover tax cheats like the McBrides, the law provided for tax inquisitors like Charles Morgenthau. A closer look at the inquisitor system, however, shows the extent to which it served as an example of the bureaucratic spoils system present during the nineteenth century. Rather than helping auditors bring tax evaders to justice, the tax inquisitor system became rife with corruption and politicized.<sup>133</sup> Johnson's personal tax case showed the extent to which inquisitors became politicized, but it was also an extremely lucrative position prone to corruption. Under his contract

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<sup>131</sup> "A Summons from Tax Board," *The Cleveland Leader*, August 28, 1900, 10.

<sup>132</sup> "Would End Tax Lying," *The Public* IV, no. 174 (August 3, 1901): 270.

<sup>133</sup> Ernest L. Bogart, "Recent Tax Reforms in Ohio," *The American Economic Review* 1, no. 3 (1911): 506.

with the county, Morganthaler received 25 percent of the additional taxes collected based on the information he provided to the auditor, who received another 4 percent of the extra tax take.<sup>134</sup> With large dollars at stake, corrupt alliances between inquisitors and the local auditor were commonplace. It is no coincidence that Morganthaler uncovered unreported taxes shortly before Akins left office. With his term ending, Akins had one last shot to enrich himself as auditor. And enrich himself he did. Akins received at least \$30,000 during his last couple of months in office—well beyond the \$5,000 annual salary afforded auditors.<sup>135</sup>

The spoils offered by the fee-based system in place during the late-nineteenth and early twentieth century made the auditor's office and tax inquisitor positions highly desirable. The Morganthaler story also illustrates an undemocratic streak within the taxation system that persisted into the twentieth century. With large dollars at stake, it is no surprise that H. W. Morganthaler, Charles' brother, worked quickly and quietly to obtain an appointment to the position when his brother unexpectedly died in Paris the following year. So quickly in fact, the surviving brother's appointment occurred before Charles' body arrived back in the United States.<sup>136</sup> Secrecy surrounded the appointment. When asked about the selection, government officials considered it a matter of estate administration and fulfillment of Charles' original contract and offered little information. Charles Morganthaler had maybe one to two years remaining on his contract with Cuyahoga County. In the backroom deal to appoint his brother, however, Commissioner

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<sup>134</sup> "Added to the Duplicate," 5.

<sup>135</sup> "Akins Was Well Paid," *Cleveland Plain Dealer*, October 21, 1899, 10; "Added to the Duplicate," 5.

<sup>136</sup> "C. E. Morganthaler's Funeral," *Cleveland Plain Dealer*, September 25, 1900, 10.

Kennedy extended the contract to three years and told other county officials how they should vote.<sup>137</sup> Back room deals decided the candidates and officials rubberstamped their appointments, thus placing the inquisitor system beyond the oversight of voters.

While the rich could and would lie about their personal property holdings and the inquisitor system did little to stop rampant tax cheating, buildings were much harder to hide than pocket watches and much less mobile than horses. Fortunately for wealthy Clevelanders, the various tax boards conspired to help keep their assessments on real property low. The six-story luxury apartment building named the “Garlock,” owned by city councilman Jimmy Holcomb, served as one example of the real estate undervaluation problem. In a transaction at fair market value, Witt estimated the Garlock would sell for no less than \$150,000, yet the tax duplicate reported the meager value of \$32,000.<sup>138</sup> When Holcomb and his partner sold the property a few years later in 1902, they received \$85,000 for the property.<sup>139</sup> Witt formulated his estimate using 1896 tax information. Based on the relatively slow real estate market at the time of sale and the purchaser’s intention of spending \$10,000 to improve the property, one could conclude the Garlock depreciated in value from 1896 to 1902.<sup>140</sup> However, even pegging the value at \$85,000

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<sup>137</sup> “Tax Inquisitor Appointment,” *The Cleveland Leader*, September 6, 1900, 10.

<sup>138</sup> Witt, *Cleveland Before St. Peter*, 18. “Cuyahoga County Treasurer’s Duplicate, Cleveland City, East of the River, #7” (Cleveland, OH, 1896), 134, Cuyahoga County Archive. The county duplicate listed the Garlock assessment at \$32,650. Presumably, Witt prefers a rounded number for his presentation, and while he rounds down, his figure remains a reasonable approximation of the recorded city tax figure. The author has relied on Witt’s figures as reasonably accurate based on some cross-references between his work and available tax information found in the Cuyahoga County Archives.

<sup>139</sup> “Real Estate Market Quiet. Not as Many Sales Last Week as Might Have Been Expected.,” *Cleveland Plain Dealer*, April 20, 1902, 15.

<sup>140</sup> “Deals In Realty. Three Deeds Filed Aggregating \$226,000--New Car Roofing Plant Started Yesterday.,” *Cleveland Plain Dealer*, April 16, 1902, 10.

for 1896 (an unrealistically low number), Holcomb and partner avoided paying tax on approximately \$19,000.<sup>141</sup> At a value of \$85,000, Holcomb and partner paid tax on 38 percent of the true market value of their property rather than the customary 60 percent.<sup>142</sup>

The same disconnect between sale value and tax value seen with the Garlock occurred frequently throughout the city. Wealthy Clevelanders saw nothing wrong with assigning drastically different values to the same property—a high value for sale and a low value for tax. When the city sought to redevelop the West Side Market, the owner of the nearby McLean property asked the city to pay \$800 per foot, yet the owners cried foul when Witt proposed raising the decennial board's appraisal from \$170 per foot to \$300 per foot.<sup>143</sup> Following discussions between the taxpayer and city officials, the irascible Witt proposed assessing the McLean property at \$500 per foot, much closer to the target 60 percent assessment rate.<sup>144</sup> The 1906 Ohio Tax Commission found the same problem existed throughout the state. In Adams, Brown, Monroe, and Montgomery counties, the commission found average tax values as a percentage of the sales values of 43.4 percent, 53.3 percent, 36.7 percent, and 37.7 percent, respectively, with individual examples ranging from 10.8 percent to 120.7 percent.<sup>145</sup>

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<sup>141</sup>  $\$85,000 \times 60 \text{ percent (the customary assessment rate)} = \$51,000$ . Subtracting Witt's tax duplicate value of \$32,000 from the \$51,000 value calculated using actual fair market value equals \$19,000.

<sup>142</sup> Actual assessment of \$32,000 divided by the fair market value determined using the sales price of \$85,000 = 38 percent. If Witt's \$150,000 value was accurate in 1896, then the assessment rate would have been 21 percent, an even greater amount of underreporting.

<sup>143</sup> "West Siders at Peter Witt's Tax school," *The Cleveland Leader*, July 26, 1901, 11.

<sup>144</sup> "West Side Taxes," *The Cleveland Leader*, July 27, 1901, 10.

<sup>145</sup> Ohio Tax Commission, "1908 Ohio Tax Commission," 21.



The most egregious discrepancies were found in the railroad industry. At a 1901 meeting with the Cuyahoga County auditor, the Cleveland Belt & Terminal Railroad assistant manager, J. E. Taussig, submitted a tax return asserting a value of \$19,655 for the railroad's assets within the county. Knowledgeable of the industry, Mayor Johnson interjected to advise the tax board that he and Colonel Myron T. Herrick, current chairman of the Belt Line and future Ohio governor, had attempted to buy the same property five years earlier for \$500,000.<sup>146</sup> Despite a recent documented sales price of \$400,000, the county auditors accepted the value submitted by Taussig and thus assessed the railroad at about 5 percent of its true market value.<sup>147</sup> To counter such duplicity nine years later, the new quadrennial board of assessors, consisting mostly of pro-Johnson men, replied to objections of their valuations by declaring, "Give the Real Estate Board an option [to buy] for thirty days at our appraisal, if they can't sell it we will reduce it."<sup>148</sup> That only one owner ever took this deal demonstrates that tax assessments continued to be divorced from sales prices a decade later.

Cox, Holcomb, and the Belt Line demonstrate the unequal outcomes the taxation system produced for the wealthiest citizens and businesses compared to its less affluent residents. Johnson believed these systemic inequalities resulted from a government corrupted by powerful business interests:

However desirable good government, or government by good men may be, nothing worth while will be accomplished unless we have sufficient

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<sup>146</sup> Johnson, *My Story*, 134.

<sup>147</sup> Johnson, 134–38.

<sup>148</sup> "Land Valuation in Cleveland," *The Public* XIII (July 1, 1910): 604; Board of Assessors of Real Property for the City of Cleveland, "First Quadrennial Assessment of Real Property for the City of Cleveland," June 15, 1910, 9, Cleveland State University Special Collections.

wisdom to search for the causes that really corrupt government. I agree with those who say that it is big business and the kind of big business that deals in and profits from public service grants and taxation injustices that is the real evil in our cities and the country to-day. This big business furnishes the sinews of war to corrupt bosses regardless of party affiliations. This big business which profits by *bad government* must stand against all movements that seek to abolish its scheme of advantage.<sup>149</sup>

Johnson's "search for the causes that really corrupt government" led to the creation of the tax school. Although intended to expose inequalities in taxation, which it did, the tax school also revealed an unbalanced power structure underpinning Cleveland's tax system. As Johnson suspected, elite businessmen enjoyed unparalleled access to the legislators, the judges, and the bureaucrats who controlled the state and local tax regimes. The tax school would attempt to democratize a lopsided tax system. The vigorous fight business elites waged against it would clarify just how unequal power relationships between classes were in Progressive Era Cleveland.

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<sup>149</sup> Johnson, *My Story*, 125.

## CHAPTER II

### YOU ARE PAYING \$\_\_\_ TOO MUCH TAXES

#### 2.1 Tax School in Session

On April 4, 1901, only three days after he was elected mayor, Johnson stormed into office eager to begin work on tax reform.<sup>1</sup> Unlike streetcar fares which the general population could easily understand, taxation remained a nebulous and intimidating subject. Johnson needed a way to describe the problem to the People, and consequently, he established the tax school to analyze, distill, and disseminate tax information to them. Johnson set aside room 109 located at the top of the stairs on the second floor of Cleveland's old City Hall.<sup>2</sup> He placed Peter Witt, who focused his efforts on researching property values within the city, in charge of the office. Johnson named William L. Torrance, expert tax accountant, head of the tax information bureau responsible for publicity. Newton D. Baker served as legal counsel. Noted national experts such as Professor Edward M. Bemis, knowledgeable on railroad taxation, and William A.

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<sup>1</sup> Johnson, 117.

<sup>2</sup> "Expert Finds A Queer State," *Cleveland Plain Dealer*, May 10, 1901, 12.

Somers, a proponent of a new eponymous system of valuation, later joined the tax school as consultants. In addition, as many as 24 clerks and engineers at a time worked to compile information and create detailed tax maps of the city.<sup>3</sup> Not solely a male preserve, the tax school employed female clerks including, briefly, Mrs. Walter L. Brown, wife of the one of the first African Americans actively involved with the Democratic Party in Cleveland.<sup>4</sup> When clerks like Mrs. Brown finished analysis of a ward, they displayed their completed tax maps on a blackboard at the back of the room, where electric lights illuminated the city's inequities.

Given his prior study of the tax issue and his ideological commitment to the cause, Peter Witt was the logical, though controversial, choice to lead the tax school's research endeavors. Reluctantly accepting the position, Witt eventually picked up where he left off in *Cleveland Before St. Peter*—scouring the tax duplicates.<sup>5</sup> The research he prepared served as the foundation of the tax school's work. To carry out the mission of illuminating Cleveland's tax inequalities, Witt and his team of clerks painstakingly researched each ward. With chalk in hand, engineers hand drew a map of each ward on a wall-sized blackboard displaying the decennial board's assessed values from the duplicate as well as the tax school's estimate of the cash value for each block within the ward.<sup>6</sup> At this early stage in its research, the tax school focused on determining "unit values" for each block. A unit value represented the value of one foot in width for a fixed

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<sup>3</sup> "Money from Contingent Fund," *Cleveland Plain Dealer*, April 27, 1901, 6.

<sup>4</sup> *Cleveland Gazette*, December 13, 1902, 3; *Cleveland Gazette*, December 27, 1902, 3; "Work Begun by Peter Witt," *The Cleveland Leader*, September 30, 1901, 2.

<sup>5</sup> Carl Wittke, "Peter Witt, Tribune of the People," *Ohio History Journal* 58, no. 4 (October 1949): 367.

<sup>6</sup> "By Means of a Map," *Cleveland Plain Dealer*, May 31, 1901, 10.

depth of 100 feet. Basically, unit values eased the process of determining values in a large urban area with irregularly shaped lots. By determining the value of one foot of street front property, the assessor could work their way from high value streets located near the city center to lower value streets further from desirable locations (see Illustration I).<sup>7</sup> The key to determining these unit values was collaboration.

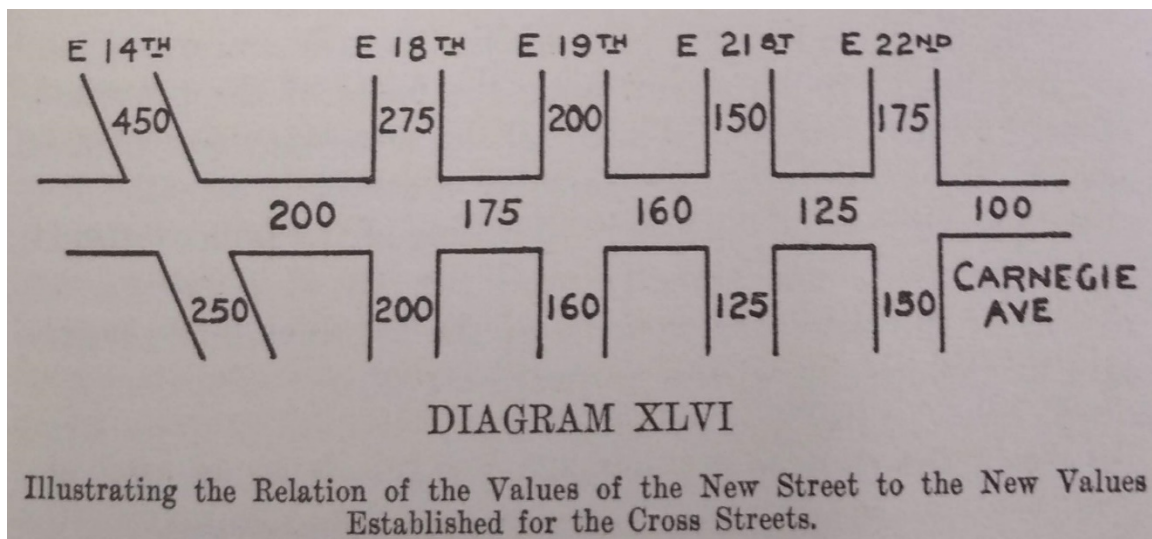


Illustration I—Somers Unit Value Map<sup>8</sup>

Unlike the decennial board's unilaterally determined values, Johnson desired citizen input in the appraisal process. Clevelanders enthusiastically heeded the mayor's call. By early May, city residents lodged several hundred complaints with the tax school.<sup>9</sup> Tax school officials also reached out with postcards to encourage the residents of the

<sup>7</sup> W.A. Somers, "Valuation of City Real Estate for Taxation," *Municipal Affairs* V (1901): 406–7.

<sup>8</sup> Walter William Pollock and Karl W. H. Scholz, *The Science and Practice of Urban Land Valuation: An Exposition of the Somers Unit System* (Philadelphia: The Manufacturers' Appraisal Company, 1926), 209.

<sup>9</sup> "A Permanent Tax Bureau," *Cleveland Plain Dealer*, May 8, 1901, 5.

ward currently under study to assist City Hall with the process.<sup>10</sup> Within the first two months of the tax school, Johnson's efforts at improving citizen engagement and transparency on the taxation issue were evident. This collaboration, however, swung both ways. While many like attorney Thomas H. Johnson agreed with the tax school's values, wealthy property owners, like real estate developer J. Hartness Brown, protested Witt's high appraisals.<sup>11</sup> Unlike the decennial board which generally responded only in the interests of the wealthy, the tax school did not discriminate. Both the poorest homeowner and Brown could walk into city hall room 109 and make their voices heard. Johnson, who later championed direct democracy measures such as the initiative and referendum, sought to democratize the tax assessment process. The tax school serves as an early example of Johnson's efforts to empower ordinary Clevelanders.

Once the tax school finished looking at a ward, residents provided their input, and the city's annual board of equalization signed off; clerks photographed the map and then started the grueling task of determining individual property values.<sup>12</sup> Johnson desired a scientific approach for this step of the process. To implement his vision, he brought William A. Somers to Cleveland in May 1901.<sup>13</sup> Somers, an engineer by training, achieved national prominence for his work on valuation methods. The Somers system used a consensus approach to valuation—referred to as “community opinion”—to

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<sup>10</sup> “Mayor Laughs at Board’s Refusal,” *Cleveland Plain Dealer*, June 18, 1901, 10.

<sup>11</sup> “Tax Experts Elated,” *Cleveland Plain Dealer*, June 14, 1901, 10. “City Hall Tax School,” *The Cleveland Leader*, June 14, 1901, 10.

<sup>12</sup> “Mayor Laughs,” 10.

<sup>13</sup> Cleveland (Ohio) City Council, “Cleveland City Council Proceedings” (Cleveland, OH, July 7, 1902), 140, City Council Archives. A full accounting of the tax school's expenses shows Somers' receiving a salary beginning in May 1901.

determine the values of particular city lots.<sup>14</sup> Once the majority fixed the value of a specific piece of street front property, the system established mathematical formulas by which lots of varying sizes and uses could be valued. Most crucially, it provided uniform methods for valuing tricky properties such as those situated on a corner or close to a cross-street. When railing against the guesswork performed by prior assessors, Johnson pointed out that properties located across the street from each other but situated in different wards might have valuation differences of 20 to 40 percent.<sup>15</sup> By implementing the Somers system, assessors from different wards would not be able to ignore values from the other side of the street. Somers likely got the opportunity to assist the tax school in part because he favored a community approach to taxation and thought tax assessment maps should be available to all citizens and taxpayers—a commitment to transparency and collaboration shared by Johnson.<sup>16</sup> Johnson envisioned a more uniform system of taxation, and the scientific methodology developed by Somers helped him realize that goal.

At the tax school's city hall headquarters during the afternoon of June 10, 1901, Johnson defended the use of the Somers system to an audience consisting of the decennial board, the annual city board of equalization, and various other city and county officials. The mayor envisioned the tax school aiding both the city and decennial boards by accumulating information and giving them the facts needed to “act much more

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<sup>14</sup> Somers, “Valuation of City Real Estate,” 404; H.L. Lutz, “The Somers System of Realty Valuation,” *The Quarterly Journal of Economics* 25, no. 1 (1910): 173.

<sup>15</sup> “Expect Millions More in Taxes,” *Cleveland Plain Dealer*, May 19, 1901, 2.

<sup>16</sup> Somers, “Valuation of City Real Estate,” 407; Lutz, “The Somers System of Realty Valuation,” 174.

intelligently.”<sup>17</sup> While acknowledging the imperfectness of the new methodology, he challenged the assessors to “show [him] a better rule” and he would gladly consider it.<sup>18</sup> This willingness to defer to experts and receptiveness to new ideas characterized much of Johnson’s mayoral tenure. Only a couple of weeks before, Johnson, who initially opposed compulsory vaccinations, agreed to the demands of the city’s health officer Dr. Heimlich for mandatory city-wide vaccinations.<sup>19</sup> Johnson thought the uniformity provided by the Somers system superior to the prior assessment process.<sup>20</sup> In the absence of any better ideas and given the early results from Witt and team’s efforts, Johnson ordered the work to continue.

And continue it did. The tax school’s optimistic estimate of completing their work in time for the summer tax board session faded as its leaders realized the full scale of the project. Clerks only completed the final ward map in early October 1901.<sup>21</sup> With much of the local and state political and legal apparatus allied against him, however, Johnson needed the People, in addition to the tax school’s work, to fully realize his vision of just taxation. For Johnson, taxation was fundamentally “a human question.”<sup>22</sup> Real people bore these costs, and as the tax school demonstrated, the less affluent often paid more than their fair share. Johnson viewed himself as a champion of the People. During one heated exchange over railroad taxation, he vowed to “do [his] utmost” to equalize the

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<sup>17</sup> “Place to File Complaints,” *Cleveland Plain Dealer*, April 25, 1901, 6.

<sup>18</sup> “By His Own Experts,” *The Cleveland Leader*, June 11, 1901, 10.

<sup>19</sup> “Mayor Will Give in to Physicians,” *Cleveland Plain Dealer*, May 19, 1901, 2.

<sup>20</sup> “Mayor Laughs,” 10.

<sup>21</sup> “Tax School Maps,” *The Cleveland Leader*, September 28, 1901, 5.

<sup>22</sup> Johnson, *My Story*, 131.



taxes of corporations and the People.<sup>23</sup> Ultimately, as a later campaign flyer conceded, “The People Must Fight Their Own Battle.”<sup>24</sup> Johnson’s vision coupled with the tax school’s expert advice could only press the issue so far. Johnson had to take his message to the masses.

The fall 1901 election, which included races for governor, the Ohio state legislature, and Cuyahoga County auditor, provided Johnson with the opportunity to spread his message. Just as he had done in his first mayoral campaign, Johnson rolled out his notorious circus tent and brought the tax issue directly to Clevelanders.<sup>25</sup> During a soggy campaign season, the tent migrated throughout the city sheltering those listening to Johnson explain the tax school’s work. Newton Baker, already delivering the bulk of the tax school lectures, joined Johnson on the campaign trail.<sup>26</sup> Highly educated and generally respected by the opposition, Baker lent intellectual heft and legitimacy to Johnson’s message. Speaking to a large crowd at Gray’s Armory, Baker elucidated the philosophy of the tax school when insisting that members of the administration “are not seeking to attack capital or wealth, but we are asking that justice be done them by the people, and that they be compelled to do justice to the people.”<sup>27</sup> Well prepared from his days presenting “Social Contrasts,” Witt also frequently spoke at these tent meetings. He

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<sup>23</sup> *The Public* IV, no. 164 (May 25, 1901): 101.

<sup>24</sup> “Home Rule and Just Taxation: The Candidate, The Issue” (Cleveland, OH, 1902), P11,571, Western Reserve Historical Society.

<sup>25</sup> “Large Crowd Heard Johnson,” *Cleveland Plain Dealer*, October 17, 1901, 4.

<sup>26</sup> “He Stands Close to the Mayor,” *The Cleveland Leader*, August 25, 1901, 9.

<sup>27</sup> “Open Campaign for Tax Reform,” *Cleveland Plain Dealer*, October 16, 1901, 1.

supplemented his visual presentation of the tax school's current research with informative "tax primers," thousands of which were distributed at each tent meeting.<sup>28</sup>

A sample of one of these tax primers makes clear the tax school's aim—imploing the People to action. By fall of 1901, Johnson had elevated taxation to the top of the political agenda, and the tax school helped educate the public on the issue. In describing the tax school, the pamphlet echoed this state of affairs: "Mayor Johnson has discovered and made plain the facts; he has pointed out the wrong and the remedy—it is for you to help him cure the evil."<sup>29</sup> The next step was to enlist the support of the People to fight against evil. If it was uncertain who should heed the findings of the tax school, the primer's question and answer section made it abundantly clear that everyman, whether they owned or rented, paid taxes and thus had an interest in the fight. Johnson saw taxation as an issue which affected everyone, and to galvanize people, he revealed the opposition. The pamphlet asked, "Who is interested to defeat Mayor Johnson's fight for equality in taxation?" The primer, complemented by tent speeches given by Johnson and Witt, directed the public's ire towards Privilege which had the time and resources to wage protracted battles to lower their valuations. Johnson singled out tax cheats, corporations, and railroads as those most adamantly opposed to just taxation. Witt's

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<sup>28</sup> "His Ideas of Justice," *The Cleveland Leader*, October 24, 1901, 9.

<sup>29</sup> "Taxation in Cuyahoga County," 1902, PA Box 439 22, Ohio History Center. The Ohio History Center dates this to 1902, but given the context of the pamphlet, the author believes this is likely from the fall 1901 campaign. It professes not to want a war with capital and calls for tax justice, thus echoing Baker's 1901 oratory. Additionally, a separate copy held in the Case Western Reserve University collection included additional or missing pages labeled "Tax Primer." Tom L. Johnson, "Pamphlets of Tom Johnson," n.d., Case Western Reserve University Special Collections, Folder 3. Regardless, the ideas and language would not have changed much from the 1901 to 1902 campaigns.

primer established the battle ground between the elites and everyone else, and it asked, “Which side will YOU take in this fight?” Overwhelmingly, the People responded to this question by giving Cuyahoga County Democrats a majority at the polls in the November 1901 election.

Following the victory, the tax school continued its collaborative work. While taxpayers previously could write or visit City Hall to provide input, Johnson decided to implement another tactic to further increase participation in the assessment process. In December 1901, the tax school began mailing lithograph maps showing each ward’s real estate along with a letter of explanation from the mayor.<sup>30</sup> Similar to the spring and summer sessions at tax school headquarters in which taxpayers could comment on proposed values, the mailed maps sought citizen input as to the unit values within their ward. While the tax school had already improved transparency and accessibility, the maps further eliminated barriers to citizen participation. Rather than making a trip downtown, Clevelanders received at their doorstep the means by which to participate in the tax bureau’s work. The letter accompanying the maps asked “each resident to take this print, go over it carefully and to insert in plain figures what he regards as the value of one foot of land by 100 feet in depth.”<sup>31</sup> By providing a mechanism able to efficiently gather feedback, the mayor democratized the tax assessment process by making it easy for Clevelanders to become active participants in reform.

Johnson’s vigorous pursuit of progressive reforms in his first few months of office brought national attention to Cleveland. The coverage of Cleveland’s tax fight provided

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<sup>30</sup> “Tax Maps for Everybody,” *Cleveland Plain Dealer*, November 30, 1901, 10.

<sup>31</sup> “Help From Everybody,” *Cleveland Plain Dealer*, December 1, 1901, 14.

by Louis Post's *The Public* exposed the country's reformers to the tax school's work and prompted many pilgrimages to Cleveland to learn more about the tax school. In August 1902, Johnson and Witt hosted Mayor William C. Maybury and members of the Detroit board of assessors in one of the first visits to the tax school by officials from another city. After Witt lectured and Johnson answered questions, the visitors left impressed and with the belief that "the [tax school] plan went a long way towards solving the taxation difficulties which now confront all municipalities."<sup>32</sup> A few months later a large contingent of tax officials from New York City arrived including the Hon. James L. Wells, president of the tax department; Frank Bell, chief of the real estate bureau of the tax department; Lawson Purdy, secretary of the National Tax Reform association; and Henry Harmon Neill, journalist. During their three-day Cleveland visit, the New Yorkers spent a full day with Peter Witt in the tax school's office. Although Wells expressed doubts about whether the tax bureau's work could be implemented in his city, he acknowledged that his group "gained much valuable information" from their meeting.<sup>33</sup> In contrast to Wells, Lawson Purdy left Cleveland convinced of the merits of the tax school's transparency and scientific methodology. Once appointed president of the New York City tax commission, Purdy initiated the use of public tax maps and implemented the Somers' assessment system—both key features of Cleveland's tax school.<sup>34</sup>

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<sup>32</sup> "Pleased by Tax Bureau," *Cleveland Plain Dealer*, August 9, 1902, 5.

<sup>33</sup> "Here to Learn How to Tax," *Cleveland Plain Dealer*, November 19, 1902, 12.

<sup>34</sup> "Witt Tax Scheme Wins New Board," *Cleveland Plain Dealer*, November 7, 1909, 1.

## 2.2 The Tax Letters

The culmination of the effort to educate Clevelanders about the need for tax reform began on July 28, 1902. Starting on that Monday, the tax school mailed the first tax letter to John Hay, Lincoln's former secretary and then United States Secretary of State.<sup>35</sup> City residents unfolded a pamphlet to find an official document from the mayor's office emblazoned with the mayor's seal and signed by Tom L. Johnson (see Illustration II).<sup>36</sup> The tax school used a separate form letter for each city ward and detailed the total cash value of all taxable land located in the ward. It also showed the valuation of all the ward's land reported on the county auditor's duplicate. Using these figures, the tax bureau calculated the ward's average assessment percentage and compared it to the average assessment percentage of the entire city. This showed the over or under valuation of the letter recipient's ward against the rest of the city.

Furthermore, the letter pointed out the valuation extremes within the ward. For example, the letter prepared for tenth ward residents called out Mathias Hess' land located at Bolivar and Prospect as the lowest assessed property within the ward.<sup>37</sup> The tax school valued Hess' land at \$26,350 yet the duplicate only reported \$5,400, an assessment rate of 20 percent. In contrast, James F. Ganson's Webster Street land showed up on the duplicate at \$710 despite the tax school's estimate of only \$560, a whopping

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<sup>35</sup> "Facts About Your Taxes," *Cleveland Plain Dealer*, July 28, 1902, 1.

<sup>36</sup> Peter Witt, "Peter Witt Papers" (1902), MS 3651, Container 2, Folder 1, Western Reserve Historical Society; Tom L. Johnson, "Western Reserve Manuscripts (Western Reserve Historical Society Manuscript Vertical File)" (1902), MS 5362, Container 5, Western Reserve Historical Society.

<sup>37</sup> *The Public V*, No. 226 (August 2, 1902): 266.

127 percent assessment rate—far above the city’s average of 39 percent. As Johnson and others had long suspected, the tax board favored owners of larger properties like Hess over smaller property owners like Ganson. The tax letters spelled out the inequality in vivid detail.

The tax school, however, did not specifically target the wealthy. Its application of the Somers system demonstrated the merits of deploying a scientific and methodical process in valuing real estate. The first tax circular found its way to 506 Euclid Avenue—the ornate Victorian home of John and Clara Stone Hay. Despite their immense wealth, the Hays discovered from the tax department’s letter that they had overpaid their taxes by \$381.<sup>38</sup> Another tenth ward resident, James Pannell, also received a notice informing him that he overpaid by \$326.10.<sup>39</sup> Located on Huron Street near the intersection of Erie (current day E. 9<sup>th</sup> St) and Prospect, Pannell’s property was close to the city center. The \$40,650 land value reported on Pannell’s tax bill confirmed he owned prime real estate. As in the Hays’ case, however, the tax bureau thought his property overvalued despite its status as one of the more valuable properties in the city. The tax department’s pegging of the Hay and Pannell properties as overvalued weakened the opposition’s claims that the letter campaign aimed to ensnare only the wealthy. A democratized tax assessment process applied equally to all—rich or poor.

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<sup>38</sup> “Facts About Your Taxes,” 1.

<sup>39</sup> *The Public V*, No. 226 (August 2, 1902): 266.

MS 5362  
v. f.  
P. 250

# MAYOR'S OFFICE

## FACTS ABOUT YOUR TAXES.

Mr. John and Augusta C. Swanson August 1902.  
Willson Pl

DEAR Sir,

You are paying \$ 908 too much taxes on your land.

The Tax Department has for a year and a half had under examination the question of unequal distribution of tax burdens in the city of Cleveland. The investigation of inequalities in the valuation of land for taxation has been so far completed that we can give you the aggregate result in your ward and the actual result in money in your particular case. We will give you similar information as to the inequalities in the valuation of buildings as soon as it is completed. Here we consider only the lot exclusive of improvements.

In the 18th ward, the total cash value of all taxable land is \$7,446,810; its valuation for taxation upon the duplicate in the office of the county auditor is \$3,231,650, or 44 per cent. of its cash value. The average of this ward is higher than the average of the entire city. The best estimate we can make as to what the final figures will be for the entire city is 39 per cent. Therefore the following figures are made on this basis. In the ward there are 1212 pieces of land which are valued at less than 39 per cent., some as low as 26 per cent. of their value, as in the case of the land of Elizabeth McBride, 47x690, North side of Euclid Ave., between Olive and Kensington Sts., the land having a cash value of \$17,260, is assessed at only \$4,470; there are 2,977 pieces that are valued at more than 39 per cent., some as high as 85 per cent. of their cash value, as in the case of the land of John Bridges, 19x95 South Side of Hough Ave., between Kirk St. and Russell Ave, the cash value of which is \$750, while it is assessed at \$640.

The cash value of your land which appears on your tax bill as Original Lot No. 340 Sublot        on Willson Pl Street is \$ 350 It is valued for taxation at \$ 170 The tax valuation at 39 per cent. would be \$ 140 You are therefore assessed at 48 per cent. of the cash value of your land. You are now charged \$ 519 in taxes on your land. You should pay only \$ 422

This unjust and unequal assessment was made by the Decennial appraisers; considered by the Decennial Board of Equalization and reviewed by them as a Board of Revision. This is the assessed value on which taxes for last year and this year are to be based.

The Annual City Board of Equalization proposed to correct these inequalities but the recent legislature abolished that Board to prevent it from making these corrections and also because that Board had the courage to raise the assessed valuation of the property of the street railways and other public service corporations nearly twenty million dollars, which would have made those corporations pay on the same basis as small home owners. The legislature put in the place of the Annual City Board of Equalization a Board of Review which is now in daily session in the old Court House.

This Board of Review is the board to which you must appeal for relief from this over valuation.

The tax department will call to the attention of the Board of Review all cases of under valuation. Three state officials took off the twenty millions added by the Annual City Board of Equalization and by doing so raised your taxes 10 per cent. This is an additional injustice to the one caused by the inequality above pointed out. Divide the total of the taxes you are required to pay by 10 and it will show you, in dollars, a part of the injustice done you by the legislature in abolishing the Annual City Board of Equalization, and by the three state officials in setting aside the increased valuation made by that Board. This will also show you how much you have to pay of the taxes, which ought to be paid by the public service corporations, but which they unjustly make you pay through the favoritism of public officials.

Apply to the Tax Department, 109 City Hall, for any further information to aid you in having your taxes reduced by the Board of Review in the old Court House.

### FACTS ABOUT THE TAX RATE.

The tax rate of 30 Dollars and 35 Cents on each thousand dollars is unjust; particularly so to all over-assessed property, and is due to the fact that powerful corporations are able to have their property so much under-assessed that they avoid the payment of nine-tenths of the taxes they should pay.


If the street railways and other public service corporations paid their fair share of the tax burden, it would reduce the 30 Dollars and 35 Cents, 10 per cent., and the rate would be 27 Dollars and 32 Cents on each thousand dollars.


If the steam railroads paid taxes in proportion to the value of their property, it would exceed the amount due from the public service corporations and would cause a still further reduction of at least 10 per cent., bringing the rate down to 24 Dollars and 59 Cents on each thousand dollars.

This rate would raise the same sum that is now levied for all purposes and would amount in the case of each tax payer to a reduction of 20 per cent., or a tax of only four-fifths of the present charge.

In short, after making the reduction first pointed out of \$ 486 in the amount of your taxes due to unequal valuation, there would be, if the steam railroads, street railways, and other public service corporations paid their fair share, a still further reduction of one-fifth, which would reduce your taxes from \$ 422 to \$ 336 the amount you should pay instead of \$ 519 as you are now charged.

Thus a fair and equal distribution of the tax burdens would mean a saving of \$ 183 to you on your land alone.

VERY TRULY,  
 Mayor.



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ILLUSTRATION II—A TAX LETTER<sup>40</sup>

<sup>40</sup> Tom L. Johnson, "Western Reserve Manuscripts" (Western Reserve Historical Society Manuscript Vertical File)" (1902), MS 5362, Container 5, Western Reserve Historical Society.

By adhering to the Somers' system, logic rather than the whim of an auditor dictated property values. Just a few blocks further south from Hay and Pannell lay James Ganson's Webster Street home. As his tenth ward neighbors learned from their letters, the tax school determined Ganson's home represented the ward's most extreme example of overvaluation. It seems the tax authorities agreed. Robert Simpson, the board's president, rationalized the overassessment by explaining that the board based their valuation in part on the valuation of the next-door corner lot.<sup>41</sup> While Simpson noted the board would correct the value, the assessor's overreliance upon the corner lot's value emphasized the lack of a consistent valuation methodology prior to the Johnson administration. Somers acknowledged that corner lots derived their value from both streets on which they sat. He further explained that properties like Ganson's which resided next to a corner lot would also be affected by the value of the cross street "but to a much smaller degree."<sup>42</sup> The tax school's work identified this massive inequity, and it helped Ganson achieve justice. More importantly for the rest of the city, the tax school introduced the Somers' system whose formulaic valuation process eliminated guesswork and ensured equal treatment for all.

From late July through early August, Clevelanders representing varying levels of the city's socio-economic spectrum received tax letters. Jacob Weil opened his letter to learn he overpaid the taxes on his Scovill Avenue property located at the corner of Laurel Street by \$16.50.<sup>43</sup> The value of \$2,090 on Jacob's tax bill indicates he was solidly

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<sup>41</sup> "Says the Mayor Is Partly Right," *Cleveland Plain Dealer*, July 31, 1902, 10.

<sup>42</sup> Somers, "Valuation of City Real Estate," 409.

<sup>43</sup> Witt, "Peter Witt Papers." MS 3651, Container 2, Folder 1.



upper-middle-class. Living further northeast in the eighteenth ward, John and Augusta Swanson, owners of one of the city's lesser valuable properties, would still have been pleased to see the tax bureau thought they also overpaid. With a property valued at \$350, the Swansons were likely working-class, but Witt's office still thought it important for them to know the tax board over assessed them by 90 cents.<sup>44</sup> In total, the tax bureau mailed 34,000 letters to city taxpayers reporting overvaluations plus another 6,000 letters directly to the tax board pointing out undervalued properties.<sup>45</sup> Rather than targeting a particular class, the Johnson administration's letter campaign applied its scientific process indiscriminately across Cleveland.

The tax circulars also provide evidence of the influence of George's single tax among Cleveland's reformers. The tax school molded the language of its circulars to focus on land—the *raison d'être* of single taxers. After the opening salutation, the letter informed the recipient, "You are paying \$\_\_\_\_\_ too much taxes on your land."<sup>46</sup> Despite laws requiring assessments to include both land and improvements, the letters framed the entire discussion in terms of land noting that a separate valuation of buildings would be completed later. The tax school likely chose to present the information solely in terms of land values to reframe the conversation in single-tax friendly terms. Although the single tax was never implemented in Cleveland, the circulars provide evidence of the impact it had among those crafting the tax school's policy.

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<sup>44</sup> Johnson, "Western Reserve Manuscripts." MS 5362, Container 5.

<sup>45</sup> "Facts About Your Taxes," 1.

<sup>46</sup> Johnson, "Western Reserve Manuscripts." MS 5362, Container 5.

Johnson also used the letters to reveal the extent of spoliation within Cleveland's existing tax system, and the tax school's work personalized that information. The previous year the annual city board of equalization raised the tax duplicate by \$20,000,000, most of which was directed towards public service corporations like the street railways.<sup>47</sup> In response, the Ohio legislature passed a "ripper" bill in May 1902 designed to strip Johnson, and all of Ohio's mayors, of the ability to appoint local tax assessors, reserving that power instead for a state board.<sup>48</sup> Under the new law, Cuyahoga County auditor Craig asked state officials to appoint a new board of review that could correct the annual city board of equalization's work. A new board friendly to the public service corporations' owners immediately set to work to remove the \$20,000,000 assessment added to the duplicate by Johnson's board. Using the work of the tax school, Johnson quantified the impact of this legislative maneuver as having effectively raised each Cleveland's taxes by ten percent. By dividing their current total taxes by ten, an individual taxpayer could see "how much you have to pay of the taxes, which ought to be paid by the public service corporations, but which they unjustly make you pay through the favoritism of public officials."<sup>49</sup> Additionally, the letter suggested another possible reduction of ten percent assuming the steam railroads paid taxes in proportion to the value of their property. In the cases of Weil, Pannell, and Swanson, the underpayment of taxes by public service corporations and steam railroads cost them \$4.92, \$0.84, and \$95.10, respectively. While the specific estimates of the letters are debatable, the

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<sup>47</sup> "Nearly \$20,000,000," *Cleveland Plain Dealer*, October 19, 1901, 2.

<sup>48</sup> *The Public V*, no. 214 (May 10, 1902): 73.

<sup>49</sup> Witt, "Peter Witt Papers." MS 3651, Container 2, Folder 1. Johnson, "Western Reserve Manuscripts." MS 5362, Container 5.

hypothetical scenarios effectively conveyed Johnson's major point—corporations and their elite business owners unfairly shifted their tax burden to others.

Following the “ripper” bill, the Johnson administration possessed limited power to implement the tax school's findings. As the tax circulars made abundantly clear with bold type, it was “the board [of review] to which you must appeal for relief from this over valuation.”<sup>50</sup> Similar to the tax primers from the previous fall's campaign, the circulars called the People to action. Importantly, Johnson and his team did not display the condescending moralistic attitude often attributed to Progressive Era reformers.<sup>51</sup> Instead, they presented complicated information about municipal finance and public administration to the People without questioning their ability to understand. As the language of the letters indicated, Johnson and the tax school respected the knowledge of the People and treated them like educated and capable citizens. Contemporary journalists such as Lincoln Steffens admired Clevelanders' self-governance, a trait certainly cultivated by the educational efforts of Cleveland's expert reformers.<sup>52</sup> Johnson understood he needed the masses to help pressure state legislators and challenge the board of review. The circulars armed the People with the knowledge needed to make that fight, and the tax school stood ready to assist in the battle.

Once equipped with the facts of their individual tax situations, the People vigorously pursued their cases with the authorities. Board of review president Simpson captured the level of citizen engagement when he complained, “we have been besieged as

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<sup>50</sup> Witt, “Peter Witt Papers.” MS 3651, Container 2, Folder 1. Johnson, “Western Reserve Manuscripts.” MS 5362, Container 5.

<sup>51</sup> Huyssen, *Progressive Inequality*, 14; Hofstadter, *Age of Reform*, 185.

<sup>52</sup> Steffens, *Struggle for Self-Government*, 203.

of late by people, many of them too poor to pay their car fare down town, who said they had been sent here by Mayor Johnson.”<sup>53</sup> One of the besiegers, described only as “an irate woman from Oregon street,” strode into the board of review office with the demand, “Where’s my \$1.10?”<sup>54</sup> According to the mayor’s circular, the Oregon street woman learned that her property had been over assessed, and she followed the letter’s directions to appeal directly to the board of review. Seventy-year-old D. Burkhardt, residing at 509 Waverly Avenue in the city’s thirty-sixth ward, also showed up at the board’s office to get the \$3.48 coming to him. Burkhardt told Simpson that he had “need of the money or I would not have gone to all this trouble of coming over here.”<sup>55</sup> Even Pauline Cox’s son J. H. Cox, who was the virtual owner of the Cox property, disputed Johnson’s valuation insisting instead that it should be higher.<sup>56</sup> Cox wrote to Witt on a couple of occasions requesting further information about his ward. Witt’s lackluster response indicates that the tax school likely received the same flood of inquires as the board. The trouble Burkhardt and Oregon street woman went through to travel to the old downtown Court House to seek a refund of their relatively small overpayments shows that even working-class homeowners participated in Johnson’s tax reform efforts. Cleveland property owners always had the ability to petition the city and county boards to adjust their assessments, but most were likely unaware of such recourse. The tax school educated the citizenry of their rights, and it turned ordinary residents like Burkhardt and Oregon street woman into political agitators and active participants in the democratic process.

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<sup>53</sup> “Sent on Wild Goose Chases,” *The Cleveland Leader*, August 15, 1902, 10.

<sup>54</sup> “Wanted Her Money Back,” *Cleveland Plain Dealer*, August 15, 1902, 2.

<sup>55</sup> “Sent on Wild Goose Chases,” 10.

<sup>56</sup> “Blow From Mayor’s Fist,” 3.

The unrest stirred up by the tax letters cut both ways. After board officials told him he had been misinformed, an angry Burkhardt stomped out of their office “vowing that he would get even with Mayor Johnson for sending him on a wild goose chase.”<sup>57</sup> Although the circulars never explicitly suggested a refund would be forthcoming, the daily parade of taxpayers into the board of review’s office demanding their money suggested confusion over the purpose of the letters. Although sincere in his efforts, Johnson’s circulars set unrealistic expectations. The actions of Burkhardt and Oregon street woman revealed that they thought they could simply march downtown and receive the amount of tax overpayment quoted in their letter. The reality of the process was more cumbersome and not immediate. Citizens had to petition the board of revision for an adjustment to their assessment, and the board’s changes only affected future tax bills.

Many of the mayor’s detractors felt that the tax letters were little more than political propaganda, and at least some of the People agreed. Some taxpayers, like Putnam Avenue resident F.A. Florek, questioned the tax school’s legitimacy and turned their ire towards Johnson. After a visit to the tax school to learn more about his letter, he concluded that “they are bluffers.”<sup>58</sup> The Oregon street woman expressed disbelief, later anger, with the board’s assertion the letter was not official because as she exclaimed, “it is from the mayor himself.”<sup>59</sup> The letters carried the appearance of authenticity, but not everyone agreed. *The Cleveland Leader* derisively referred to the tax circulars as “having the appearance of a valuable document, with a fake seal of the city of Cleveland and a

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<sup>57</sup> “Sent on Wild Goose Chases,” 10.

<sup>58</sup> “They Are Bluffers,” *The Cleveland Leader*, September 16, 1902, 10.

<sup>59</sup> “Money Back,” 2.

facsimile signature of Mayor Johnson attached.”<sup>60</sup> Many of the taxpayers who left the board of review’s office disappointed and without a refund likely agreed with *The Leader’s* assessment.

Despite the confusion, the tax letters achieved Johnson’s primary goal of galvanizing the People to take up the tax issue. Ideally, Johnson would have used the annual city board of equalization to correct assessments. The Ohio legislature’s bill eliminated that possibility, leaving Johnson to ask Clevelanders to take action directly. Even if the new board of review ignored the tax school’s work, Johnson still viewed the letter campaign a success since it accomplished the important goal of raising the People’s awareness of tax inequality.<sup>61</sup> Johnson viewed educating the People as a win, but the flood of people into the board of review’s office indicated he accomplished more than just education—he pushed them to take action. Burkhardt, Oregon Street woman, and many others may have misunderstood their letters, but they did understand there was a problem. Passive citizens, mostly unaware of the tax issue a year earlier, now traveled downtown to confront a board consisting of individuals unaccustomed to challenges, particularly from the People. Even Republicans heeded the mayor’s call to action. State assemblyman Thomas W. Roberts wrote to the mayor that he would seek an adjustment of his assessment from the board and then thanked the mayor for his “efforts to bring about a more just equalization of my taxes.”<sup>62</sup>

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<sup>60</sup> “They Are Bluffers,” 10.

<sup>61</sup> *The Public V*, No. 226 (August 2, 1902): 266-267.

<sup>62</sup> Tom L. Johnson, “Tom L. Johnson Papers” (1902), MS 3651, Container 1, Folder 10, Western Reserve Historical Society.

## 2.3 Privilege Fights Back

Roberts' support for Johnson's tax reforms demonstrated an important aspect of the Progressive Era—reform cut across party lines. Roberts, a Republican, acknowledged the value in Johnson's tax reforms and lent him support, at least privately. While Democrats made up the majority of progressive leaders in Ohio, Republicans and those identifying with the Progressive Party made up at least a third of reformers as one survey showed.<sup>63</sup> Despite consisting of twelve Republicans and ten Democrats during the 1901-1902 session, the Cleveland City Council overwhelmingly supported the mayor's tax school on multiple occasions.<sup>64</sup> In his first melee with the council, Johnson outmaneuvered the finance and appropriations committee, led by tax school opponent and Republican Edmund Hitchens. Johnson won a sixteen to five vote in favor of designating city funds for the tax school as well as a myriad of other reforms.<sup>65</sup> Three months later, Republican Councilman Flower, who voted against tax school funding in May, "did not propose to stop the good work which the mayor had started."<sup>66</sup> In a council meeting complete with a yelling match between a Republican and Democrat, Flower joined a bipartisan fourteen to four vote against Hitchens' proposed amendment aimed at denying Johnson another \$13,000 to carry on the tax school's work. The following January Hitchens proposed another amendment, this one designed to close the tax school. In

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<sup>63</sup> Warner, *Progressivism in Ohio, 1897-1917*, 46, fn 2.

<sup>64</sup> "Annual Report of the Departments of Government of the City of Cleveland for the Year Ending December 31, 1901" (Cleveland, OH: City of Cleveland, 1902), City Council Archives.

<sup>65</sup> "Mayor Meets First Defeat," *Cleveland Plain Dealer*, May 3, 1901, 12; "Signal Victory for the Mayor," *Cleveland Plain Dealer*, May 7, 1901, 3.

<sup>66</sup> "Council Backs Up the Mayor," *Cleveland Plain Dealer*, August 27, 1901, 3.

another bi-partisan vote, Hitchens lost seventeen to five.<sup>67</sup> Even before Democrats won a majority of the council following the spring 1902 election, a council made up of a majority of Republicans consistently supported the tax school's work.

The bi-partisanship on display during 1901's city council meetings masked simmering opposition to the tax school—opposition coming largely from Republicans. As Flower, Howe, and Roberts show, many Republicans supported Johnson's tax reform efforts, so from whom did this opposition arise? West side property owner Samuel Bordenkircher pointed his finger at Ohio's wealthy business elite, a group closely associated with Republicans:

They [the Republican party] are opposed to it...because they know if we succeed, the men of wealth, the great corporations and trusts who contribute largely to the Republican campaign funds, will be compelled to pay their just share of the taxes; and I want to say to you that these are the people who are the best friends of the Republican party, and the Republican party is their best friend, and you can hear them singing in unison, speaking of Uncle Mark.<sup>68</sup>

Uncle Mark, better known as United States Senator Mark Hanna and one of the most powerful national political figures, epitomized Privilege. He did not hide his pro-business politics. Urging voters to "Stand By Our Friends," Hanna made it clear his friends included the owners of street railways, gas, and electric light companies and the "great fortunes" invested in those companies.<sup>69</sup> "Capital is the backbone of our industrial system," a campaign pamphlet argued, and "it must be protected and it looks to the

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<sup>67</sup> "Tried to Knock Out Tax Bureau," *Cleveland Plain Dealer*, January 14, 1902, 4.

<sup>68</sup> Samuel Bordenkircher, "The Tax Problem," *Cleveland Plain Dealer*, October 30, 1901, 5.

<sup>69</sup> Roosevelt Association, "To Republican Voters: Reasons Why You Should Support the Party Ticket This Fall: What Senator Hanna Has Done for the Republican Party." (Cleveland, OH, 1902), P11,571, Western Reserve Historical Society.



Republican party for that protection.”<sup>70</sup> Hanna asked voters to “leave well enough alone” because he knew the status quo favored public service corporations and their wealthy owners. Efforts to improve transparency, democratize the assessment process, and engage the People threatened Hanna and those associated with Privilege.

Republicans’ efforts to discredit Johnson’s tax school indicate they feared engagement by the masses. Their concern resulted in baseless mudslinging. One Republican broadside distributed in October 1901 read:

GRAND MEDICINE SHOW AND HOT AIR FEST!  
Dr. Johnson (Tom L.) late of Brooklyn, N.Y., the renowned illusionist and medicine man, is now here, with a new company of specialists which he has secured at great expense (to the city) to assist him in presenting to the citizens of Cleveland, his illusion, entitled TAX REFORM.<sup>71</sup>

Republicans countered informative tent meetings and educational tax primers with campaign material completely devoid of facts and with the look and sound of a playbill (see Illustration III). They aimed to paint Johnson as a phony, Witt as a radical, and those associated with the administration as dupes. The flyer continued by noting the evening’s “entertainment will conclude with the rip, roaring, tax reform farce, entitled *Catching Suckers*,” an explicit admission of the low esteem in which Republicans held the People of Cleveland. Republicans had little faith in the People to understand taxation, so they assumed the masses would blindly take action based on Johnson’s exhortations. John Healy, Republican tax board member, summed up this lack of faith in the People when he

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<sup>70</sup> Roosevelt Association.

<sup>71</sup> Republican Party (Ohio), “Grand Medicine Show and Hot Air Fest” (Political Broadside, 1903), F F496.J69 G73, Cleveland Public Library Special Collections; The Cleveland Public Library dates the broadside to 1903, but the following *Leader* article dates it to 1901: “His Ideas of Justice,” *The Cleveland Leader*, October 24, 1901, 9.

accused Johnson and Witt of having “untruthfully presented [the tax issue] to audiences unacquainted with the true conditions solely for political capital.”<sup>72</sup> Republicans feared the results a politically engaged electorate might produce—an electorate ignorant of the issues and under the spell of a traveling medicine man peddling tax reform.

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<sup>72</sup> John S. Healy, “The Tax Question,” *Cleveland Plain Dealer*, November 2, 1901, 5.

**GRAND  
MEDICINE SHOW  
AND  
HOT AIR FEST!**

DR. JOHNSON (TOM L.) LATE OF BROOKLYN, N. Y., THE RE-  
OWNED ILLUSIONIST AND MEDICINE MAN, IS NOW HERE, WITH  
A NEW COMPANY OF SPECIALISTS WHICH HE HAS SECURED  
AT GREAT EXPENSE, TO THE CITY, TO ASSIST HIM IN PRESENT-  
ING TO THE CITIZENS OF CLEVELAND, HIS ILLUSION, ENTITLED

**TAX REFORM**

A COMPANION PIECE TO HIS FORMER SUCCESSFUL ILLUSION,  
"THREE CENT FARE." THIS LATEST PRODUCTION IS DESIGNED  
HOWEVER, TO HAVE THE EFFECT ON THE AUDIENCE OF CAUS-  
ING THEM TO PASS INTO A STATE OF COMPLETE FORGETFUL-  
NESS REGARDING FORMER ENTERTAINMENTS OF LIKE  
CHARACTER WHICH THE DOCTOR HAS GIVEN. THE TENT IS  
OPEN

**EVERY EVENING AT 7:30**

The Doctor will be "IT" at each entertainment, but with the noted specialists which will  
also appear, he is able to put up a show that is well worth the price of admission, as will be seen  
by perusing the following

**PROGRAMME:**

**THESE ARE MY JEWELS**  
A living picture in which the Doctor, Chief Sparrow-Cop  
Chadwell, Professor Bemis, Anarchist Kline, Herr Jacobus  
Mintzkowski, Agitator Witt and Signor Carlo Salenetti  
will appear in all their glory.

MESSRS. BEMIS, BANTENBURG, MURPHY AND WITT  
—IN THEIR GREAT—  
**PIE EATING CONTEST**  
NOTE.—The bidders really decide the Pie-eater in his contest.

By special request (of the Doctor)  
**Master Georgie Robertson**  
Will sing his old familiar song, "D—N HANNA."

**SIGNOR CARLO SALENETTI**  
The leather-lunged "barker," will positively complete his  
time honored oration, "An American patriot once said—"  
No postmortem on account of the weather. NOTE.—The  
City's Contract with the Newburg Reduction Co. requires it  
to take care of all bouquets which may be handed the Signor  
on this occasion. Citizens living in the neighborhood will  
please report any inattention on the part of the Reduction  
Company to Health Officer Friedrich.

**MR. HARRY KLINE**  
The renowned local Anarchist will present his always  
entertaining "Defense of Emma Goldman,  
or the Bonnie Red Flag."

JOHNSON TOM AND HARRY DOOLEY  
—IN THEIR GREAT SKETCH—  
**A Jail Delivery!**  
As produced by them "fleshily at the Cleveland Workhouse"

**BIG CHIEF GOLDSOLL**  
And his band of gentles, full blooded Sparrow-Cops will  
reproduce at each entertainment.

**THE SWEEPERS ROUNDUP**  
exactly as it occurred on the streets of Cleveland,  
during the summer ago, to be followed by the realistic  
and magnificent spectacle, entitled

**THE UNAUTHORIZED RAID**  
**DIRECTOR GEN. DUNN**  
"One of the Finest" of the Doctor's collection of living  
automatons, will introduce for the first time to public  
his charming spectacle, entitled

**"TENDERLOIN BLINDNESS"**  
**Herr Jacobus Mintzkowski**  
In his inimitable character sketch, entitled

**"POOH BAH."**  
**MR. OTTO JANSEN**  
The eminent Socialist, will read his touching essay on  
"How it feels to be a Candidate on the  
Democratic Ticket."

**PETE WITT**  
The famous Agitator, Working Delegate, ex-Populist, ex-  
Bryantite, ex-Democrat, ex-Independent and recent convert  
to Tomphomianism, will be on exhibition each evening, and  
give readings from his book, entitled

**ST. PETER IN CLEVELAND**  
(Unless the Doctor chloroforms him.)

THE ENTERTAINMENT WILL CONCLUDE WITH THE RIP, ROARING, TAX REFORM  
FARCE, ENTITLED

**"Catching Suckers"**

Under the personal supervision of the authors, Dr. Johnson of New York and Prof. Bemis of—  
(last place of residence unknown). Introducing every art designed to produce loss of memory  
regarding Three Cent Fares, and the same time create the most vivid and wonderful delusions,  
illusions and hallucinations on the subject of taxation, with the following

**CAST OF CHARACTERS:**

|  |              |
|--|--------------|
| <i>The Boss—A Four-Flusher</i> .....                                   | DR. JOHNSON  |
| <i>His Reverence—Spiritual Adviser to the Boss</i> .....               | HARRY COOLEY |
| <i>The Professor—A Non-Resident</i> .....                              | ED. BEMIS    |
| <i>Chief Sparrowcop—A "Raider"</i> .....                               | JOE GOLDSOLL |
| <i>Pooh BAH—Who has a "Stand-Up"</i> .....                             | JACK MINTZ   |
| <i>Karl Marks—A Socialist</i> .....                                    | OTTO JANSEN  |
| <i>Malvina—An Anarchist</i> .....                                      | HARRY KLINE  |
| <i>Old Injane—An Agitator</i> .....                                    | PETER WITT   |
| Pellegrines, boys and Curly Hunters, "White Wings" and Bridge Tenders. |              |

**—MORAL—**

**YOU CAN TRUST THE REPUBLICAN PARTY  
TO INAUGURATE JUST AND TRUE REFORMS  
IN ALL MATTERS.—READ THEIR PLATFORM.**

Illustration III—Grand Medicine Show and Hot Air Fest<sup>73</sup>

<sup>73</sup> Republican Party (Ohio), "Grand Medicine Show and Hot Air Fest" (Political Broadside, 1903), F F496.J69 G73, Cleveland Public Library Special Collections.

In fairness to city council Republicans opposed to the tax school, they generally wanted to make sure the city spent its money wisely, an admirable goal coming out of an age rife with corrupt political bosses. Following the McKisson mayoral years, a wave of new “good government” Republicans, including Hitchens, swept into office. Hitchens questioned the need for the tax school which seemed redundant given the city and county boards. He felt it simply sought to raise revenue to support a profligate Johnson administration.<sup>74</sup> Willard Crawford, another anti-McKissonite, launched a separate yet similar attack against the tax school. Shortly after the city’s tax messengers began delivering circulars, he questioned the bureau’s constitutionality and asked county auditor Madigan to refrain from paying Witt’s salary.<sup>75</sup> He vowed to “make someone answer for” the \$30,000 spent lavishly on the tax department.<sup>76</sup> Crawford would follow through on this threat.

Willard J. Crawford, who went by Bill, descended from some of the earliest Cleveland settlers and inherited significant property.<sup>77</sup> Crawford represented Cleveland’s old stock. Along with partners Myron T. Herrick and James Parmelee, he developed his inheritance into a real estate empire. By 1902, Crawford and partners owned at least 500 properties on the east side of Cleveland, making him one of the city’s largest real estate dealers.<sup>78</sup> As one of the city’s major landowners, Crawford paid more tax than most

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<sup>74</sup> “\$19,000 for Tax school,” *The Cleveland Leader*, August 27, 1901, 1; “Money Wasted by the City,” *The Cleveland Leader*, May 20, 1901, 1.

<sup>75</sup> “Tells Madigan To Quit,” *Cleveland Plain Dealer*, August 2, 1902, 10.

<sup>76</sup> “Council Is My Boss,” 19.

<sup>77</sup> “Death of Leader Saddens Friends,” *Cleveland Plain Dealer*, January 14, 1910, 3.

<sup>78</sup> “Cuyahoga County Treasurer’s Duplicate, Cleveland City, East of the River, #3.” Cleveland, OH, 1902. Cuyahoga County Archive.

citizens, a fact he never missed an opportunity to share. Crawford fashioned a nice life for himself complete with a forty-three-acre summer home in Chagrin Falls.<sup>79</sup> A cigar aficionado, he was rumored to carry a different grade in each coat pocket. He reserved the high-end personally monogramed red and gold banded cigars in his left pocket for close allies.<sup>80</sup> When the state board of equalization visited Cleveland, Crawford served on the chamber of commerce's hosting committee.<sup>81</sup> As part of his unofficial duties as de facto head of the Republican tax machine in Cleveland, Crawford likely reached into his left coat pocket to lavish his important tax board guests with a cigar emblazoned with "W.J.C."

Perhaps worried he did not have enough premium stogies on hand to placate the People stirred up by Johnson's letter campaign, Crawford immediately struck out at the tax school. In addition to his comments following the commencement of the circular campaign, Crawford took his message directly to city council and asked it to stop funding the tax school.<sup>82</sup> The tax letters seemed to have whipped Crawford into a frenzy, but his interest in Johnson's tax reforms preceded their mailing. It was Crawford who helped secure passage of the "ripper" bill that destroyed Johnson's city board of equalization in the summer of 1902 and replaced it with a state appointed board of review. Faced with weakening support for the bill and repeated roll call votes failing to produce the desired result, Crawford, a Hanna lobbyist, and the state auditor dragged state representative

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<sup>79</sup> "Buys Famous House," *Cleveland Plain Dealer*, September 29, 1905, 7.

<sup>80</sup> Fred C. Kelly, "Stories Told About Town," *Cleveland Plain Dealer*, March 15, 1909, 4.

<sup>81</sup> "Protest Against Increased Tax," *Cleveland Plain Dealer*, April 7, 1901, 14.

<sup>82</sup> Cleveland (Ohio) City Council, "Cleveland City Council Proceedings," August 25, 1902, 249–50, City Council Archive.

Chapman to the assembly floor. Hoping to duck the vote by hiding in a phone booth, Chapman nervously protested the man handling by reiterating his need to talk to his wife. Crawford in a profanity laced reply commanded him to “vote first and talk to your wife afterward.”<sup>83</sup> The bill passed by a single vote.

Crawford’s wealth and the access it afforded provided him with the means to get the single vote he needed to defeat Johnson. Even if he and other business elites failed to usurp the democratic process in the legislature, their hold on the courts provided another vehicle by which to attack the tax school. On October 8<sup>th</sup>, 1902, Crawford, as a private taxpayer, argued in a civil suit brought against city auditor Madigan that “...Mayor Johnson established a ‘Tax Department,’ a ‘Tax Bureau,’ or a ‘Tax School,’ whichever it is called, without any authority of law, and at the expense of the city.”<sup>84</sup> Crawford wanted Madigan to restore the roughly \$37,000 spent on the tax department, but the crux of his argument rested on the bureau’s legality. Crawford argued the mayor had no authorization to spend city funds on the tax school. Madigan responded to the injunction by pointing out that city council funded the tax bureau through multiple ordinances including one allocating \$15,600 to the Mayor’s general fund for “special tax work.”<sup>85</sup> Judge Phillips excluded these ordinances from evidence as irrelevant to the “question as to the municipal *power* and *authority* to maintain such bureau at the public expense.”<sup>86</sup>

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<sup>83</sup> Couch, “Tax Power Price of Crawford Aid,” *Cleveland Plain Dealer*, October 20, 1909, 11

<sup>84</sup> “Suit Against Tax Bureau,” *The Cleveland Leader*, October 9, 1902, 1.

<sup>85</sup> “Answer to Injunction Suit,” *Cleveland Plain Dealer*, November 9, 1902, 12.

Cleveland (Ohio) City Council, “Ordinance No. 37218,” May 12, 1902, Cleveland City Council Archives.

<sup>86</sup> *W. J. Crawford v. J. P. Madigan, Auditor, et al.*, 13 Ohio Dec. 494 (1902).

Following several days of testimony, Judge Phillips ruled in favor of Crawford thus making permanent an injunction against the city paying Witt or any tax department employee's salary. For expenses already incurred, Judge Phillips found no authority under which to order Madigan to repay funds already expended on the tax school.

Judge Phillips' oral opinion is instructive as to the real motive of tax school opposition—retaining the power of taxation in the hands of wealthy business elites. Phillips' reference in his decision to “Peter Witt's tax bureau” provided the first clue as to the influence of politics on his ruling. Republicans and the Republican leaning *Cleveland Leader* took every possible opportunity to link Witt's name with the tax department. Despite heavy involvement from Baker and outside consultants as well as final authority resting with Johnson, Republicans emphasized Witt's role. By doing so, they hoped to taint the tax school as the pet project of a radical black-listed labor agitator. Phillips also explained that the tax school's “immediate purpose is, the exploitation of a system, at the public expense, of a system for the valuation of real estate for taxation, known as the Somers system” and to force public officials to adopt its use.<sup>87</sup> He ignored Witt's testimony on the merits of the Somers' system, and he dismissed the socio-economically blind valuation system as well as the city council ordinances. Phillips did not deny the tax school had merit; rather he thought its usefulness a question for city officials and not the courts.

Phillips centered his decision on the “home rule” issue by examining municipal authority. He determined that the state never granted municipalities any power to value

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<sup>87</sup> *Crawford v. Madigan*.

property and reserved the power of assessment as a state function. Defending the city, Baker argued that Ohio law empowered municipalities to “protect the property of the municipal corporation and its inhabitants.”<sup>88</sup> Johnson’s tax circulars quantified the additional amount of property, in the form of cash, the People of Cleveland theoretically had to pay because the public service corporations underpaid their taxes. By revealing inequities in taxation, the tax school protected the property of the People of Cleveland from an unjust system under which elites were significantly better off. Phillips decided that “the valuation of property for taxation is not *protecting* the property of inhabitants.”<sup>89</sup> Phillips’ decision ignored the protection of the People’s property in favor of Privilege’s property. His strict interpretation of Ohio law found no express authority granting municipalities the power of assessment. Elites like Crawford counted on judges to retain power in the Ohio statehouse, and Phillips did not disappoint. The judiciary was too often complicit in helping ensure that the interests of business took precedence, and elites like Crawford counted on these friendly rulings to keep control of the state’s taxation system in their hands.

Johnson reaffirmed whose interests he represented the day following Phillip’s ruling. He acknowledged the importance of the People in bringing his reforms to fruition.

We may be blocked through the courts temporarily, but the matter is to be taken before the people, the last court of appeal and there we will win. Those who are benefiting by the inequalities are and will continue to do everything they can to hinder and stop the movement. But it is simply a campaign of education and the people will see for themselves.<sup>90</sup>

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<sup>88</sup> *Crawford v. Madigan*.

<sup>89</sup> *Crawford v. Madigan*.

<sup>90</sup> “Will Appeal to the People,” *Cleveland Plain Dealer*, December 22, 1902, 8.



Johnson created the tax school to educate the People, but he also viewed it as a vehicle for democracy. Johnson needed the People, “the last court of appeal” to challenge elites who benefited disproportionately from an unequal system.

On the same day Johnson reemphasized his faith in the People, former Mayor John Farley reiterated earlier attacks which questioned the officiality of the tax circulars that he thought “calculated to deceive the innocent for political purposes.”<sup>91</sup> His reference to the nearly \$40,000 fooled away on the tax bureau recalled the trope of fiscal conservatism frequently deployed by business elites opposed to democracy. Wealthy businessmen feared political deception by Johnson because they placed little faith in the populace to arrive at an informed decision. Instead, they preferred to keep the People in the dark so only the “right” type of citizen influenced tax policy.

Crawford’s court victory emboldened his allies on city council. During the next council meeting, Hitchens introduced a resolution to compel the law department to file suit to recover funds previously spent on the tax school.<sup>92</sup> Director of law Beacom had already refused to comply with a similar request from Crawford, so Hitchens’ resolution accomplished little other than political theatre. At the same meeting, Councilman Beilstein introduced a separate resolution calling for the city treasury to reimburse Crawford for the cost of his suit against the tax school. If making other people pay their taxes for them is the greatest privilege according to Johnson, perhaps an even greater privilege is to force another man to pay for the lawsuit that makes another man pay your taxes.

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<sup>91</sup> “Money Must Be Recovered,” *The Cleveland Leader*, December 22, 1902, 10.

<sup>92</sup> “For Tax School Money,” *Cleveland Plain Dealer*, December 23, 1902, 6.

Near the close of December 1902, council shot down Beilstein's resolution in a thirteen to six vote only Republicans supported, but the damage was already done.<sup>93</sup> Witt, his salary eliminated by injunction, moved on to the city clerkship for the remainder of Johnson's mayoral tenure. The remaining tax department employees found work elsewhere. Other city functions took over room 109. After roughly twenty-one months, the tax school was dead, and it was Crawford who had killed it. Crawford's case wound its way through the legal system for another two years, ending with an anti-climactic Ohio Supreme Court ruling in February 1905 that reaffirmed Phillip's earlier ruling.<sup>94</sup> A victorious Crawford continued to hold the levers of power over taxation in Cuyahoga County for nearly another decade.<sup>95</sup>

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<sup>93</sup> "City Must Pay Costs," *Cleveland Plain Dealer*, December 30, 1902, 3.

<sup>94</sup> "Court Affirms Curative Act," *Cleveland Plain Dealer*, March 1, 1905, 3. *Crawford v. Madigan, Director of Accounts, et al.*, 72 Ohio St. 604 (1905).

<sup>95</sup> Couch, "Tax Power," 11.

### CHAPTER III

#### THE CONSPIRACY TO MANIPULATE THE TAX MACHINERY OF CUYAHOGA COUNTY

##### **3.1 A Business Man's Government**

Almost immediately after defeating the tax school, an emboldened Crawford called for Cleveland's businessmen to organize politically. Facing a Johnson administration that "coerced and frightened" the city's business establishment, Crawford declared that "it is a time for the business men of Cleveland to show a little courage."<sup>1</sup> By the time of Crawford's plea, the Republican Party had already started planning for Johnson's defeat. On January 3<sup>rd</sup>, 1903, the thirty-five member strong Business Men's League launched with the aim of organizing and galvanizing Republican business men to take an active role in the upcoming municipal election.<sup>2</sup> The Republican executive committee originally formed the Business Men's League as a political auxiliary focused on candidate identification, thus freeing the regular party apparatus to concentrate on

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<sup>1</sup> "The Time to Show Courage," *The Cleveland Leader*, January 25, 1903, 1.

<sup>2</sup> "Good Men at Any Cost," *Cleveland Plain Dealer*, January 4, 1903, 2.

organizing the wards and precincts.<sup>3</sup> The League took residence in the Wade building, and from its creation, its organizers intended it to be a permanent force in electoral politics and “the most powerful that this city has ever seen.”<sup>4</sup> Its open stance to non-Republicans and expansive definition of the term “business men” resulted in a claimed membership exceeding 2,000 by early March.<sup>5</sup> Eager to remove Mayor Johnson from office, the Business Men’s League began its campaign over three months prior to the April election—much earlier than the usual start of a month or two before to election day.

By the following month, however, the League had evolved into the Cleveland Republican party’s education arm—essentially the antithesis of the tax school. Whereas the tax school employed transparency and a scientific methodology in its educational campaign, the Business Men’s League obscured and misled the public about Johnson’s tax reforms. Beginning in February 1903, two months before the spring election, the Business Men’s League began its educational crusade to discredit Tom Johnson with a letter addressed to the taxpayers of Cleveland.<sup>6</sup> The letter made three claims.

First, the League blamed Johnson for a \$35,000,000 increase in property valuations from 1900 to 1902. They neglected to inform the city’s taxpayers, however, that the values from the 1900 decennial assessment were not reflected on the tax duplicate until 1901. A mostly Republican-led decennial board of appraisers completed the 1900 assessment the year before Johnson’s election. Johnson had nothing to do with

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<sup>3</sup> “Among Professional Men,” *Cleveland Plain Dealer*, January 8, 1903, 4.

<sup>4</sup> “Good Men at Any Cost,” 2.

<sup>5</sup> Smith, “In the Headquarters of The Business Men’s League,” *The Cleveland Leader*, March 8, 1903, 32.

<sup>6</sup> Business Men’s League, “A Chance to Get at the Net Results of Johnsonism,” *The Cleveland Leader*, February 20, 1903, 5.

the board's work, but the League did not care. They figured voters would be unaware of this nuance in the timing of when appraisers' work was actually reflected on the tax books. The League sought to mislead voters into thinking the 1901 increases were the result of Johnson-led policies.

Second, the letter recited speeches in which Johnson called on both state and city taxing officials to raise the city's tax assessment. Johnson spoke the words the League quoted, but they left out the context in which he made the request. Johnson targeted his speech toward visiting members of the State Board of Equalization whom he knew personally. With Johnson's ability to correct inequities limited by state law, Johnson's call for an increase in the entire city's assessment was largely an attempt to rile up men like Board President Theodore Bates and bring them to the bargaining table.<sup>7</sup> Most importantly, Johnson's demand targeted public service corporations rather than ordinary Cleveland homeowners who he believed were already over assessed. Republicans opposed to tax reform avoided this distinction, preferring instead to paint Johnson as favoring across the board tax hikes.

Third, the League claimed Johnson raised the tax rate of the city to support his profligate administration, but the lack of specificity they provided stood in contrast to the specific research offered by the Johnson administration. Mayor Johnson directed Robert C. Wright, Cleveland's auditor to issue a detailed accounting to the taxpayers answering the League's charge. Wright noted that only about 11 percent of the 1903 tax rate

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<sup>7</sup> "Mayor Lectures the Equalizers," *Cleveland Plain Dealer*, April 14, 1901, 13.

increase of 0.53 percent could be traced directly to the present administration.<sup>8</sup> Much of the increase, nearly 70 percent, resulted from spending on schools and city expenses either contracted by previous administrations or directed by state legislation. Crawford's "ripper" bill, which crushed the federal system of municipal government, contributed 15 percent of the rate hike due to increased borrowing costs. The administration contended "that the natural growth of the city" precipitated some of the tax increase, but deputy auditor Harold Bushea countered that "taxation has grown at a much faster rate than the business would warrant."<sup>9</sup> In his interview with the *Plain Dealer*, Bushea compared the expenses of the Johnson and McKisson administrations and concluded that Johnson's profligacy exceeded \$150,000 more than his predecessor. Given Cleveland's massive population growth at this time, it is hard to say what percentage of the city's increase in expenditures would have occurred under a less reform minded mayor. However, this did not stop Republicans from painting Johnson as a spendthrift. Their use of gross figures of tax increases and spending without context or explanation contrasted with the details provided by the Johnson administration.

The League also ignored the value obtained from Johnson's additional expenditures. The debate over the funding of the tax school shows how the Republicans' wasteful-spending narrative obscured the tangible benefits the tax school provided the city. Like Crawford had done in the prior year, the Business Men's League attacked

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<sup>8</sup> Robert C. Wright, "Statement to Taxpayers" (1902), Johnson Pamphlets, Folder 11, Case Western Reserve University Special Collections; J. P. Madigan and Robert C. Wright, "Mayor Explains City's Expenses," *Cleveland Plain Dealer*, December 3, 1902, 5; "Fixes Blame for Higher Tax Rate," *Cleveland Plain Dealer*, November 2, 1902, 5.

<sup>9</sup> "Puts Blame on Tax Dodgers," *Cleveland Plain Dealer*, July 13, 1902, 8.

Johnson over the tax school's funding, calling the \$40,000 spent on its administration "money that was wasted in the exploitation of Johnson's harrowed single tax fad."<sup>10</sup> In the editorial, the League ignored the overwhelming bipartisan support the city council lent the tax school. They also used Peter Witt's involvement to taint the tax school as socialistic. Johnson defended the tax school by pointing out that the detailed ward maps it produced served multiple uses for the city and would have cost substantially more if prepared by an outside party. Further, Johnson estimated that the tax school's work directly contributed an additional \$60,000 in tax revenues not including settlements of back taxes he claimed brought an additional \$100,000.<sup>11</sup> Despite the headwinds it faced, the tax school paid for itself. The League dismissed these justifications, preferring instead to focus on Johnson's spending and his early promises to fund the tax school out of his own pocket. Any amount of tax increase was an anathema to the League's key members, so they met the Johnson administration's expenditures with resistance even when those expenses provided a net financial benefit to the city.

The Business Men's League did not confine its attacks to the editorial pages of *The Cleveland Leader*. It also flooded Cleveland with anti-Johnson campaign literature containing the same anti-tax reform rhetoric found in the *Leader*. One pamphlet asks "Was Johnson Sincere?" before declaring that Johnson's tax reforms had failed.<sup>12</sup> The

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<sup>10</sup> Business Men's League, "The Johnson Tax School and What It Costs to Run It," *The Cleveland Leader*, March 3, 1903, 6.

<sup>11</sup> Johnson, *My Story*, 130; "Taxation to Be Party's Issue," *Cleveland Plain Dealer*, October 5, 1904, 6; Williamson, *The Finances of Cleveland*, 82.

<sup>12</sup> Business Men's League, "Was Johnson Sincere? Tax Reform That Failed. A Letter to the Taxpayers from the Business Men's League." (1908?), F496.J69 W37, Cleveland Public Library Special Collections; "Was Johnson Sincere? Tax Reform That Failed," *The Cleveland Leader*, February 22, 1903. The Cleveland Public Library tentatively dates

League argued that Johnson knew many of his tax reform efforts, like taxing public service corporations on the value of their stock, were unconstitutional and doomed to fail. Johnson only persisted because it gave “him an opportunity to pose as a champion of the people whose hands were bound by the corporations.”<sup>13</sup> The League suggested that the entire tax fight was a publicity stunt Johnson orchestrated to serve his political interests. Worse, his extra-legislative tax reforms obscured tangible Republican legislative measures such as the introduction of an excise tax on capital stock.

While Johnson was not above self-serving political stunts, the League ignored his powerlessness on the tax issue. Republicans controlled the state legislature, and they carefully crafted new tax legislation to mitigate the impact on their wealthy donors. Republicans did pass the Willis law, which as the League’s pamphlet correctly noted, implemented a one-tenth of one-percent excise tax on the capital stock of public service corporations. The actual impact of this law was limited. The Willis law, like much of the tax legislation that followed in the subsequent decade, offset tax increases with tax decreases so that the net tax result for the wealthy was unchanged. When progressive Republicans worked with Democratic Governor Harmon to implement sweeping tax reforms that led to huge tax assessment increases in 1910, the Governor and legislature ensured the actual impact of the assessments would be muted by a tax rate cap.<sup>14</sup> Controlling the state legislature and dominating Ohio’s judicial system in 1903,

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the pamphlet to 1908, but 1903 seems a more appropriate date. *The Cleveland Leader* printed a nearly verbatim letter in its February 22, 1903 issue. Additionally, the Business Men’s League merged into the Chamber of Commerce shortly after the election and would not have been in existence in 1908.

<sup>13</sup> Business Men’s League, “Was Johnson Sincere?”

<sup>14</sup> Warner, *Progressivism in Ohio*, 227–30.



Republicans decided the tax laws. Johnson was doomed to fail precisely because he and his party had little voice in the state institutions responsible for tax policy.

Democratically elected Republican officials had every right to direct tax policy as they saw fit, but it was a subset of Republicans uninterested in the democratic process driving much of the legislation.

The Business Men's League claimed to be bi-partisan, but its key members were those who stood to lose the most from tax reform—elite Republican businessmen. On the surface, its bi-partisanship claim seemed true. The League did not restrict its membership to Republicans, and it defined the term businessman “to mean almost any man who works with his hands or his brains for a livelihood.”<sup>15</sup> However, the League's large membership, which included professionals and other concerned taxpayers, belied its role as spokesman for the interests of the business plutocracy. Its officer list shows that the driving force of the organization were some of the city's wealthiest businessmen.<sup>16</sup> For example, business partners Bill Crawford and Myron Herrick served on the League's organization committee. They were also prominent members of the Ohio Republican Party. Herrick also served on the finance committee with Samuel Mather and David Z. Norton, two of the wealthiest men in the city. Other key members included George W. Kinney, a future president of the Chamber of Commerce, and William Akers, a prominent hotelier and former Republican political candidate.

While the League's leaders were predominantly wealthy Republicans, businessmen desired political access regardless of which political party held power. They

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<sup>15</sup> Smith, “In the Headquarters of The Business Men's League,” 32.

<sup>16</sup> “Business Men's League Committees,” *The Cleveland Leader*, February 3, 1903, 3.

supported candidates from both parties to ensure they retained their disproportionate influence in government. Johnson, who allied with various Republicans in council and appointed others to his administration, acknowledged that “there was little difference between the methods or aims of the Republican and Democratic parties in Ohio.”<sup>17</sup> Both accepted funds from large corporate donors like the Standard Ohio Company and operated primarily “for the benefit of Big Business.”<sup>18</sup> When recounting his first mayoral election, Johnson explained the political landscape just after the turn of the century:

Cleveland was nominally a Republican city, but in municipal elections, party lines were usually shattered in the interests of Privilege. There were Hanna Democrats as well as Hanna Republicans - not that Hanna was the enthroned boss in the same sense that Cox is the boss of Cincinnati or Murphy of New York. Cleveland wasn't bossed by any one man. The city government belonged to the business interests generally... They nominated and elected the councilmen and of course the councilmen represented them instead of the community. The campaign funds came largely from business men who believed in a "business man's government," and who couldn't or wouldn't see that there was anything radically wrong with the system.<sup>19</sup>

Johnson’s campaign literature also acknowledged the bipartisan support for business. A pamphlet from 1903 noted that Hanna’s party had “gained several alleged Democrats, some for business reasons and some for reasons of business.”<sup>20</sup> While Hanna did much to make the Republican Party more business-friendly, many Democrats had long been pro-

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<sup>17</sup> Johnson, *My Story*, 195.

<sup>18</sup> Johnson, 196.

<sup>19</sup> Johnson, 114.

<sup>20</sup> “Shall the Street Railroads Control the People or Shall the People Control the Railroads?” (1903), Johnson Pamphlets, Folder 12, Case Western Reserve University Special Collections.

business.<sup>21</sup> In Progressive Era Cleveland, the interests of business took precedence regardless of party affiliation.

The spring election of 1903 pitted Johnson against Harvey D. Goulder, president of the Cleveland Chamber of Commerce and one of Hanna's corporate lawyers. Despite the educational efforts of the League, Johnson won with a plurality of approximately 6,000 votes, a margin similar to his 1901 victory. Republican leadership offered few explanations following their loss, but some of the rank and file Republican ward workers conceded they had been "thrashed out of our boots."<sup>22</sup> Although the League vowed to continue the fight in the fall campaign, they merged their operations with the Chamber of Commerce the following week effectively ending its short-lived existence.<sup>23</sup> As the *Plain Dealer* reported, the Republicans' two-year legislative and political campaign to "get rid of Johnson" failed and served only to strengthen his political standing.<sup>24</sup>

Ironically, it was the desire for "a business man's government" that helped facilitate the election of Tom L. Johnson in the first place. Many former business associates saw Johnson's candidacy as a chance for the city to get "a one hundred-thousand-dollar man for mayor at six thousand dollars a year."<sup>25</sup> Early support from the city's businessmen quickly soured. When Crawford and other Cleveland businessmen hosted a visit from the Ohio State Board of Equalization just days after Johnson's election, the mayor lectured them on the need for increased tax assessments. The board

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<sup>21</sup> Horner, *Ohio's Kingmaker*, 32, 49.

<sup>22</sup> "Fight Will Go On, Mayor Says," *Cleveland Plain Dealer*, April 8, 1903, 7.

<sup>23</sup> "Will Not Disband," *Cleveland Plain Dealer*, April 15, 1903, 10; "Annual Report Submitted," *Cleveland Plain Dealer*, April 22, 1903, 2.

<sup>24</sup> "The Outcome of Two Years' Effort," *Cleveland Plain Dealer*, April 8, 1903, 6.

<sup>25</sup> Johnson, *My Story*, 115.

members and their hosts considered Johnson's speech "a huge joke," and Board President Bates concluded that he did "not think any of the members regarded [the speech] seriously."<sup>26</sup> As the fight against the tax school and the League's efforts in 1903 demonstrate, Johnson's exhortations on the tax issue did not remain a laughing matter for the city's businessmen for long. Johnson had consolidated his power in Cleveland, but without control of the state political apparatus, he could not achieve lasting tax reform. Recognizing the powerlessness of pushing tax reform at the municipal level without a corresponding statewide campaign, Johnson ran for governor in the fall of 1903.

### **3.2 A Vote for Johnsonism is a Vote for Socialism**

Heading into the fall of 1903, Republicans had controlled the Ohio state legislature for over a decade, but the upcoming election was especially important for them. Prior to the seventeenth constitutional amendment, state legislatures elected U.S. senators. With his term expiring, Senator Hanna needed Republicans to retain control of the Ohio General Assembly to ensure his reelection. Former U.S. Senator from New Hampshire William E. Chandler warned Charles Dick, Chairman of the Ohio Republican State Executive Committee, that he "must not feel too sure [about victory] but must make every possible exertion [to defeat Johnson]."<sup>27</sup> The voluminous correspondence Dick sent to Republicans during August and September 1903 suggests the warning was

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<sup>26</sup> "Tax Values High Enough," *Cleveland Plain Dealer*, April 14, 1901, 13.

<sup>27</sup> William E. Chandler, "Charles W. F. Dick Papers," (September 1, 1903), MSS 282, Box 4, Ohio History Center.

unnecessary. By the time he received Chandler's advice, he was already busy soliciting Republicans throughout the country to assist in the fight against Johnson.

Republicans nationwide watched Ohio's fall election with special interest. J. C. R. McCall, member of the Tennessee State Republican Executive Committee, felt that "it would be a National calamity for Tom Johnsonism to prevail in your state."<sup>28</sup> George A. Benham of New York City felt that a Democratic victory in Hanna's home state threatened the nation's economic prosperity and hurt business. Benham praised the current Republican government for its role as "a potent, 'silent' partner in the colossal industrial and business enterprises of the nation."<sup>29</sup> For many Republicans, the Ohio election served as a bellwether. Would the people continue to support the nation's prosperity by electing pro-business representatives, or would they turn against business? As leader of Ohio's Republicans, it was Dick's job to protect the interests of business by defeating Johnson and ensuring business-friendly candidates, like Hanna, were returned to office.

General Charles Dick was no stranger to the taxation issue, and he had long been involved in Ohio politics. A former auditor of Summit County in the mid-1880s, Dick rose politically by attacking some of Akron's wealthiest citizens for tax evasion.<sup>30</sup> Later recognized as "the first poor man to represent Ohio in the Senate for a long time," Dick

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<sup>28</sup> J. C. R. McCall, "Charles W. F. Dick Papers," (September 10, 1903), MSS 282, Box 4, Ohio History Center.

<sup>29</sup> George A. Benham, "Charles W. F. Dick Papers," (October 26, 1903), MSS 282, Box 19, Ohio History Center.

<sup>30</sup> Charles W. F. Dick Papers, "Biographical Note," MSS 282, Ohio History Center.

appeared to be an odd choice to wage political war on behalf of the business plutocracy.<sup>31</sup> While Dick may have been poor compared to his Senate peers, he was a successful attorney and businessman. He served as one of the early directors for the Goodyear Tire and Rubber Company and owned various business interests including a mining company. Following his elevation to the Senate after Hanna's death in 1904, one letter of congratulation received by Dick explained his place in the political hierarchy. The letter declared Dick "first in my mind" as Hanna's successor and insinuated Dick was one of the few survivors of the "Old Guard," by which the author meant the Hanna-McKinley faction.<sup>32</sup> Dick and Hanna were close personal friends and had been long time political allies.<sup>33</sup> They shared a similar pro-business ideology, and both understood the political threat Johnson posed. Hanna could count on Dick's unwavering support in his bid for reelection.

In the fall of 1903, Ohio Republicans offered Dick their thoughts on how best to defeat Johnson, and many of their suggestions centered on taxation. Cleveland attorney Edward W. Dissette recommended compiling a list of all Ohio corporations by county and the amounts paid both locally and to the state under the Willis Act to show that the state's corporations were paying their fair share.<sup>34</sup> With his advice, Dissette targeted the increasingly popular view perpetuated by Johnson that corporations were avoiding their

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<sup>31</sup> Francis B. Gessner, "The New Senator from Ohio," *Munsey's Magazine*, May 1904, 200.

<sup>32</sup> William L. Distin, "Charles W. F. Dick Papers," (March 22, 1904), MSS 282, Box 5, Ohio History Center.

<sup>33</sup> Mary Loretta Petit, "Charles Dick of Akron, Politician" (Master's Thesis, Catholic University of America, 1948), 36, Ohio History Center (MSS 282, Box 12).

<sup>34</sup> Edward W. Dissette, "Charles W. F. Dick Papers" (September 12, 1903), MSS 282, Box 4, Ohio History Center.

fair share of taxes. United States Assistant Secretary of Agriculture Joseph Henry Brigham also offered his advice on how to attack Johnson. He thought “it would be wise to have someone collate the sayings of the single taxers that would be most objectionable to farmers and have them put in form so that they could be sent to Democratic farmers without anything to indicate that the circular came from the Republican committee.”<sup>35</sup> Republicans hoped that tying Johnson to ideas like the single tax would weaken his credibility among Ohio’s voters. Brigham’s cherry picking of which information to include in his party’s literature was endemic to political campaigning by both parties. However, by obscuring the source of campaign materials, it also demonstrated a deliberate attempt to mislead voters.

Dick’s office served as the central cog in a campaign of misinformation against Johnson, and he received help from the press as well. Journalist Murat Halstead sent Dick a transcript of a fictitious interview of himself in which he detailed Johnson’s street railway franchise manipulations in Brooklyn, New York. The document blurred the lines between fact and fiction. It recounted how Johnson had negotiated for a 999-year street railway franchise which he later sold for several million before decamping to Ohio. Halstead informed Dick that he “had intended to touch [his document] up with a little brimstone” before disseminating its contents, and he hoped it might prove useful someday.<sup>36</sup> Halstead’s “interview,” however, already brimmed with deceptive statements. The millennial franchise he described was in truth a 999-year lease of the Atlantic

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<sup>35</sup> J.H. Brigham, “Charles W. F. Dick Papers” (September 22, 1903), MSS 282, Box 4, Ohio History Center.

<sup>36</sup> Murat Halstead, “Charles W. F. Dick Papers” (October 10, 1903), MSS 282, Box 4, Ohio History Center.

Avenue Railroad Company by the privately owned Brooklyn Transit Company to Johnson's Nassau Electric Railway Company.<sup>37</sup> Nassau Company had already received its franchise two years earlier. Halstead also claimed city officials gave Johnson this franchise without requiring compensation. In reality, the deal required Nassau to pay the city a percentage of gross earnings.<sup>38</sup> Halstead's piece also failed to explain that the lease required Johnson's company to immediately spend at least \$500,000 on improvements.<sup>39</sup> Johnson and his team made these improvements and introduced the first single five-cent fare regardless of distance travelled. The implementation of this new fare structure boosted the popularity of Coney Island, as people could now travel from the Brooklyn Bridge to the amusement park for only five cents.<sup>40</sup> Halstead's analysis not only brimmed with misinformation, but he also failed to note how Johnson transformed railway service in Brooklyn and built a company that enjoyed immense popularity among Brooklynites.<sup>41</sup>

Like his streetcar innovations a decade earlier in Brooklyn, Johnson's political innovations proved popular in Cleveland, and in the fall of 1903, Johnson sought to extend that popularity statewide. Like the Republicans, Johnson's main political target in the campaign was gaining control of the state legislature. Without any kind of pageantry, the Democrats opened their state campaign in Akron on September 9, 1903 in front of a crowd of 7,000. Johnson sought to establish Democratic leadership on substantive issues

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<sup>37</sup> "Important Consolidation in Brooklyn," *Street Railway Journal* XII (March 1896): 212, <https://hdl.handle.net/2027/njp.32101051126280>; Michael Massouh, "Tom Loftin Johnson Engineer-Entrepreneur" (Ph.D. Dissertation, Case Western Reserve University, 1970), 109-110.

<sup>38</sup> "Adamson Suit Being Settled," *The Brooklyn Daily Eagle*, April 4, 1896, 1.

<sup>39</sup> "The Deal Now Complete," *New-York Tribune*, March 4, 1896, 14.

<sup>40</sup> Johnson, *My Story*, 99.

<sup>41</sup> "Effected the Lease," *The Brooklyn Citizen*, April 4, 1896, 2.



like taxation. He attacked the Republican Party as primarily serving the interests of Privilege and corporations, and he asked Ohioans to vote against Republican state legislature candidates. In his Akron address, Johnson said:

The Democratic party stands for equal taxation. The Republicans, who have been in power for years and years, and who could have at any time given the people equal taxation, are now favoring it only because they are afraid you will turn them out of power for having had so many years of opportunity and for having failed to do anything. But do not expect any correction from this source. The Republican leaders are in close league with the beneficiaries of this system that has so long prevailed and they dare not raise a finger to correct the evil. Do not send to the legislature this year men who are in corrupt alliance with the privileged corporations, who are subservient to the will of the Republican leaders who are representatives of the people in name only.<sup>42</sup>

Johnson admitted that while he would like to see his fellow campaigner, John Clarke, the Democratic nominee for the U. S. Senate, elected, it would be better to elect a legislature that would challenge the status quo and not just work for the interests of Privilege. Johnson continued his speech by vilifying Ohio Attorney General Sheets for doing Hanna's bidding. He also attacked Hanna whom he pegged as the mastermind of the corrupt alliance among the privileged interests. Johnson used his automobile, affectionally called the "Red Devil," to campaign statewide and ask voters "to elect to your legislature men who will represent your interests and not the interests of a privileged few."<sup>43</sup> If his tax reforms were to continue, Johnson needed a friendly, or at least not hostile, state legislature. As a result, control of the statehouse became the defining feature of the 1903 campaign.

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<sup>42</sup> "Democrats Open State Campaign," *Cleveland Plain Dealer*, September 10, 1903, 2.

<sup>43</sup> "Democrats Open State Campaign," 2.

In stark contrast to the Democrats' unpretentious gathering in Akron, the Republicans opened their campaign a week later with pomp and circumstance and personal attacks on Johnson. Prominent attendees of this rally included U.S. Senator Joseph B. Foraker and the three big H's of the Ohio Republican Party: Senator Hanna, Republican nominee for governor Myron T. Herrick, and state senator and future U. S. President Warren G. Harding. While the Red Devil carried Johnson along Ohio's primitive roads to most of his statewide campaign events, a private train car from Columbus delivered Hanna, Herrick, Harding, Governor Nash, Charles Dick, and a half dozen other state officials to this and many subsequent events. Several other special trains arrived carrying Republican city employees from Cincinnati, the Tippecanoe Club from Cleveland, and the Columbus glee club. Bands paraded through the streets of the city. To the tune of "Mr. Dooley," the glee club entertained the crowd with the following chorus parodying Johnson and criticizing him on the taxation issue:

For Mr. Johnson, for Mr. Johnson.  
The Single-Taxer with his big auto;  
An artful dodger, a tax dislodger,  
Is Mr. Johnson, taxy-axy-owe.<sup>44</sup>

After the parade, Hanna continued the attack on Johnson. He warned Ohio voters about the carpet bagging Johnson who stood upon a "pessimistic, socialistic, and anarchistic platform."<sup>45</sup> The day's speeches reintroduced an insult the Republicans had previously used to vilify and discredit Johnson—that he was a socialist.

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<sup>44</sup> Ben F. Allen, "Hanna's Warning Against Johnson," *Cleveland Plain Dealer*, September 20, 1903, 1.

<sup>45</sup> Allen, 1.

When Johnson campaigned on behalf of Herbert Bigelow for Ohio Secretary of State during the fall 1902 election, Dick condemned Johnson daily in a series of open letters bereft of meaningful analysis. During the Akron campaign opener, Johnson recalled Dick's literary campaign, and he joked that Dick had become "so dirty that he had to take two Turkish baths every day."<sup>46</sup> Humor was Johnson's way of diffusing the frequent, and largely unfounded, personal attacks from Republicans—attacks that claimed Johnson was a socialist. A letter dated October 18, 1902 offers an example of the rhetoric employed by Dick. Titled "Johnson Favors confiscation of Private Land Values—Not a Democratic Doctrine but Pure Socialism," the letter built the case that the single tax was really a veiled attempt at land confiscation.<sup>47</sup> Dick selectively quoted from Henry George's *Social Problems*, and he insinuated that Johnson deceived Ohio voters about the single tax theory's underlying socialistic bent. In a separate letter of the same date, Dick argued that George and Johnson favored the abolition of individual ownership of land in favor of common ownership.<sup>48</sup> George never advocated socialism. He was a firm believer in capitalism, and he desired to "reform, not overturn the [capitalist] system" which increasingly concentrated undemocratic powers in the hands of a few owners of monopoly.<sup>49</sup> George's single tax left all forms of earnings and property untaxed except for land. While true that it imposed a punitive tax rate on land, the single tax left corporate profits and wage earnings alone. In his open letters to Johnson, Dick

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<sup>46</sup> "Democrats Open State Campaign," 2.

<sup>47</sup> Dick, *Open Letters*, 15–17.

<sup>48</sup> Dick, 19–21.

<sup>49</sup> O'Donnell, *Henry George*, 29–30.

juxtaposed excerpts from George's writings against generic assertions of confiscation and redistribution in an effort to link Johnson with socialism.

Dick's personal papers reveal that he orchestrated much of the effort to paint Johnson as a socialist during the fall 1903 election. F. M. Chandler, member of the Executive Committee of the Republican Party of Cuyahoga County, sent Dick a letter and several highlighted newspaper clippings. He hoped Dick's "Literary Bureau" could use it to "show that Tom Johnson is nothing more or less than a promoter of anarchy and socialism."<sup>50</sup> Fearing Johnson's rising popularity, Chandler recommended Dick "have every Republican throughout the state, at all times, charge him vigorously and unhesitatingly with being an out and out socialist."<sup>51</sup> Chandler, however, was not just providing Dick campaign advice. He sought orders from General Dick. Finishing his letter with "I am yours to command," Chandler's letter reiterates that Dick was in charge of this campaign to smear Johnson as a socialist.

While Dick collected various articles from newspapers connecting Johnson to socialism, he also crafted his own narrative of Johnson the socialist. For this, he parsed the publications of the Socialist Party of the United States for material he could use against Johnson. In a pamphlet titled "Why Socialists Pay Dues," Dick bracketed Article XVIII of the Socialist Party's constitution regarding members who must resign from the party if not following party principles while in office.<sup>52</sup> Dick noted in the margin that

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<sup>50</sup> F. M. Chandler, "Charles W. F. Dick Papers" (September 16, 1903), MSS 282, Box 17, Ohio History Center.

<sup>51</sup> F. M. Chandler, "Charles W. F. Dick Papers" (September 16, 1903), MSS 282, Box 17, Ohio History Center.

<sup>52</sup> National Socialist Party of the United States, "Charles W. F. Dick Papers," MSS 282, Box 17, Ohio History Center.

Johnson held similar power over those in the Democratic Party who did not agree with his principles. Furthermore, he highlighted aspects of the Socialist Party's platform he thought similar to the Democrats' 1903 state platform. In building his argument that Johnson was a socialist, Dick even collected excerpts from the records of the Progressive Liberty Association of Cleveland, formerly known as the Franklin Club, a group associated with radicalism and anarchism. Referred to as the "Cleveland Anarchistic Kindergarten" in the document compiled by Dick, he called special attention to those members affiliated with the Johnson administration, labeling one "a pet of Tom Johnson."<sup>53</sup>

With the excerpts Dick collected, he probably hoped to show socialist support for Johnson's election, but socialists held mixed feelings about Johnson. Many members of the Progressive Liberty Association, like secretary Edward Dykins, congratulated Clevelanders for electing Johnson in 1901. Others like president Walter C. Behlen thought his election "was the least of two evils."<sup>54</sup> Ahead of the 1903 gubernatorial election, socialists who spoke in Public Square emphatically disassociated themselves from Johnson who they labeled an "individualist."<sup>55</sup> Most socialists were skeptical of Johnson. They praised his efforts to bring municipal ownership to Cleveland, but beyond that, they found little to like in the Johnson administration. On at least one occasion, Johnson invited socialists to address a Democratic tent meeting, yet he quickly distanced himself by noting that he only supported public ownership of natural monopolies like

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<sup>53</sup> Charles Dick, "Charles W. F. Dick Papers," MSS 282, Box 17, Ohio History Center.

<sup>54</sup> Charles Dick, "Charles W. F. Dick Papers," MSS 282, Box 17, Ohio History Center.

<sup>55</sup> "Attack Hanna and Johnson," *Cleveland Plain Dealer*, October 5, 1903, 5.

utilities.<sup>56</sup> In a letter to *The Cleveland Leader* during the 1903 gubernatorial election, self-proclaimed socialist Robert Bandlow best summarized the pessimism socialists felt towards Johnson. He argued that “Socialists do not look upon Johnson as one of their school of thought; neither do they applaud everything he does, and we know that he is not preparing the ground for the sowing of seeds of socialism.”<sup>57</sup> Bandlow concluded his letter with the assertion that Johnson was just like all capitalists—an exploiter of labor.

For Republicans, it did not matter if Johnson was actually a socialist. The label served as an intellectual crutch that enabled the party to avoid substantive discussion about important election issues like home rule and just taxation. Responding to Bandlow’s letter, W. T. Galbraith thought that “what Mr. Johnson says he is may not satisfy full-fledged Socialists like Mr. Bandlow, but what he is doing or trying to do, ought to be very satisfactory to such a Socialist.”<sup>58</sup> Galbraith avoided discussing relevant issues. Instead, he pilloried Johnson for his single tax and supposed socialist credentials just as Hanna and Herrick would do throughout the campaign. One of Herrick’s speeches illustrates how Republicans worked to redirect voters away from state issues. Herrick argued that Republicans supported home rule and just taxation, so he immediately dismissed these as non-issues in the campaign. He continued by explaining that “the real issue in the campaign is the attempt being made to hoist single tax and socialism upon the

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<sup>56</sup> “Tent Pitched in Hanna’s Ward,” *Cleveland Plain Dealer*, September 4, 1903, 2.

<sup>57</sup> Robert Bandlow, “Not That Kind of Socialist,” *The Cleveland Leader*, October 11, 1903, 25.

<sup>58</sup> W. T. Galbraith, “Johnson and Socialism,” *The Cleveland Leader*, October 25, 1903, 5.

state.”<sup>59</sup> At the same meeting, Hanna charged that Johnson was “the national leader of the Socialist party.”<sup>60</sup> Warning of “the attempt to fly the flag of socialism over Ohio” and reminding the crowd of his credentials as a businessman, Hanna reiterated the “stand pat” rhetoric upon which he had relied in prior elections.<sup>61</sup> In a speech the following day in Toledo, Herrick discussed Johnson’s Congressional record from a decade earlier before he concluded that “a vote for Johnsonism is a vote for single tax and Socialism.”<sup>62</sup> Over the next several weeks of campaigning, Hanna and Herrick continued to dismiss the “pretended issues of... home rule and equal taxation” preferring instead to discuss the “real issues” of single tax and socialism.<sup>63</sup> Throughout the gubernatorial campaign, Republicans dismissed substantive state issues like tax, preferring instead to make the election about more ephemeral issues like Socialism.

Fortunately for Hanna, a relatively strong national economy allowed him to continue to dwell on past successes and stick to his talking points. As election day drew near, he became more adamant about the socialistic threat Johnson posed. At an event in Toledo, Hanna asked voters to recall the successes that followed the election of McKinley in 1896. When one attendee interjected, “what has all that to do with you?”, Senator Hanna replied, “You shut up!”<sup>64</sup> With no further interruptions, he returned to his

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<sup>59</sup> Ben F. Allen, “Says Johnson Is a Socialist,” *Cleveland Plain Dealer*, September 30, 1903, 2; “Senator Hanna Tears the Mask from Johnson’s Face,” *The Cleveland Leader*, September 30, 1903, 1.

<sup>60</sup> Allen, “Says Johnson,” 1; “Senator Hanna Tears,” 5.

<sup>61</sup> Allen, “Says Johnson,” 1.

<sup>62</sup> Ben F. Allen, “Hanna Replies to His Critics,” *Cleveland Plain Dealer*, October 1, 1903, 2.

<sup>63</sup> “Stands for Socialism,” *The Cleveland Leader*, October 11, 1903, 10.

<sup>64</sup> “Country’s Eyes Are on Ohio,” *Cleveland Plain Dealer*, October 28, 1903, 3.

“Tom Johnson is a socialist” script and argued that Johnson’s candidacy threatened the institutions built over the previous century. Hanna viewed the campaign against Johnson as the first battle over the issue of socialism in the United States, and he made sure the crowd understood the stakes. “Socialism [is] an enemy to a free republic, to society and to Christianity,” Hanna explained.<sup>65</sup> Hanna refused to answer the man who interrupted his speech. He also refused to debate his opponent, John Clarke. The *Sandusky Register* best summarized the stunting effect Hanna’s socialism talking point had on campaign debate when it lamented:

The people know something about Johnson and they know better. They do not approve of Johnson. They will prove that at the polls by giving Mr. Herrick a very large majority, but they know that he is not a Socialist nor does he propose to destroy property and property rights. He has notions. Some of them are queer notions. So have other men notions, and the man [Hanna] who goes about the state calling him a Socialist has notions and Johnson might retort by calling him a capitalistic tyrant intent on robbing other people and all that sort of stuff and nonsense. There ought to be some real live, sensible issue in this campaign which the speakers can discuss without unnecessary resort to personalities.<sup>66</sup>

Hanna displayed little desire to address sensible issues in the 1903 campaign. Johnson observed that despite all of the attacks, the Republicans “have not made a single charge.”<sup>67</sup> Hanna avoided substantive debate. Instead, he counted on voters’ fear of socialism to motivate them to reject Johnsonism in Ohio. In multiple rallies, he hammered home the point to voters that a vote for Johnsonism was a vote for socialism.

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<sup>65</sup> “Country’s Eyes,” 3.

<sup>66</sup> “The Ohio Campaign,” *Cleveland Plain Dealer*, October 3, 1903, 4.

<sup>67</sup> “Had to Ask His Own Questions,” *Cleveland Plain Dealer*, October 7, 1903, 1; Murdock, *Tom Johnson of Cleveland*, 129.



*The Sandusky Register* expected a landslide. Dick agreed. On the day before the election, Charles Dick predicted Herrick would win by at least 100,000 votes, a majority only seen twice before in Ohio history.<sup>68</sup> Dick's prognostications proved accurate. Herrick won by 114,706 votes statewide. Moreover, Herrick, also a Clevelander, defeated Johnson in Cuyahoga County and the City of Cleveland by healthy margins. Republicans' statehouse majority grew larger, and the statewide landslide trickled down to many local races.

Several theories were proposed to explain the Republicans' resounding success, but the deciding factor in the election was voter turnout. Republicans presented a united front and succeeded in organizing its voters and Democrats did not. In Cuyahoga County, Republicans won every election they contested. If this was solely a referendum on Johnson, one would expect a better showing among local Democratic candidates, but their weakness suggests Republicans voted at much higher rates than Democrats. A look at the prior year's election offers further proof of this explanation. In Cuyahoga County, Johnson received about the same number of votes as Democratic candidate Herbert Bigelow did in 1902, but Johnson lost the county while Bigelow won it.<sup>69</sup> Johnson's heavy-handed tactics at the party's state convention also alienated many Democratic officials who did not feel compelled to aid his campaign.<sup>70</sup>

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<sup>68</sup> "Dick's Remarkable Statement," *Cleveland Plain Dealer*, November 2, 1903, 2.

<sup>69</sup> "United Republican Party Was Too Much for Johnsonism," *The Cleveland Leader*, November 5, 1903, 2.

<sup>70</sup> Warner, *Progressivism in Ohio*, 133; "Ohio Gave Herrick 114,706 Plurality," *Cleveland Plain Dealer*, November 5, 1903, 1; "Bernard Says 'End of Johnson,'" *Cleveland Plain Dealer*, November 5, 1903, 3.

With their campaign of misinformation, Republicans riled up their political base and spurred them to get to the polls. Dick attributed the Republican turnout in part to the “fads and issues advocate[d] by Johnson.”<sup>71</sup> At least one other prominent Republican agreed with Dick that the radical socialistic and single tax policies advocated by Johnson and the “aggressive war waged” on those policies by Republicans accounted for victory.<sup>72</sup> *The Cleveland Leader* also heaped praise on the “aggressive campaign” by Hanna and Herrick and their “straightforward, out-from-the-shoulder speeches that...mercilessly exposed the hidden issues of single tax and socialism.”<sup>73</sup> Many voters likely did not understand the issues upon which Democrats campaigned.<sup>74</sup> In Cleveland, it took the tax school several months to educate voters. Further statewide educational efforts were needed to convince Ohio’s voters of the merits of tax reform.<sup>75</sup> In the meantime, Republicans refused to debate the substance of the tax issue and relied on labeling Johnson a socialist. Their strategy required no voter education, and it preyed upon people’s fears.

### **3.3 A Moral Indictment**

Following the success of defeating Johnson statewide, Republicans next sought to defeat him on his home turf. Under Ohio law before 1904, municipal elections took place in the spring while statewide elections occurred in the fall alongside the national election.

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<sup>71</sup> “General Charles Dick,” *The Cleveland Leader*, November 5, 1903, 4.

<sup>72</sup> “United Republican Party,” 2.

<sup>73</sup> “United Republican Party,” 1.

<sup>74</sup> “A Statement from Johnson,” *Cleveland Plain Dealer*, November 5, 1903, 2.

<sup>75</sup> Warner, *Progressivism in Ohio*, 137.

Passed with primarily Republican support in early 1904, the Chapman bill moved municipal elections to the fall concurrent with state and national elections. That only Republicans from Cleveland and Toledo spoke in favor of the bill strongly suggests the measure was designed to attack those two cities' progressive Democratic administrations.<sup>76</sup> Republicans hoped the popularity of President Theodore Roosevelt and the national Republican ticket would carry their candidates in local Cleveland elections to victory. The combination of municipal and national politics on the fall 1904 ballot departed from the historic norm, and the tactic produced a Republican electoral landslide with one notable exception—the election for Cuyahoga County auditor. An analysis of the 1904 battle for the Cuyahoga County auditor's seat reveals powerful forces behind the tax school's opposition and the undemocratic techniques they employed to defeat tax reform in Cleveland.

In one of Johnson's campaign tents pitched at the corner of Clark and Gordon Avenues in the fall of 1904, Newton D. Baker and Johnson kicked off the Democratic campaign by announcing that equal taxation and control of the county auditor's office would be the party's main objects. Democrats focused the campaign on the local tax issue and specifically the fight for the auditor's race in part because they had been saddled with a weak national Democratic party ticket. With memories of the tax school not too far behind, Johnson's party thought they might be able to galvanize enough support to win an office crucial to the continuation of his tax reform plans. Furthermore, the decision to focus on the election for auditor arose in response to powerful forces intent on

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<sup>76</sup> Warner, 146.

undermining Johnson's efforts to democratize tax reform. Baker depicted the election for county auditor as a fight to control of the tax machinery of Cuyahoga County. In a damning speech, Baker made the undemocratic efforts of the city's businessmen a key issue in the election:

I bring the direct charge that there is now a corrupt conspiracy in this city conceived for the purpose of controlling and manipulating the taxation machinery of the county. The conspiracy was hatched something more than two months ago. An enormous corruption fund was collected. Votes were openly bought in the Republican convention. As the opportunity presents itself during the campaign I intend to make the history of this conspiracy plainer and tell you that it will be thoroughly opened up in all its ramifications... You will notice that I am not mentioning a single name, but as the campaign progresses this may be necessary for men sometimes embody principles.<sup>77</sup>

Baker refused to name names in his speech, but a campaign pamphlet clarified that W. J. Crawford headed the conspiracy and Frank Sarstedt's candidacy for county auditor was its chief object.<sup>78</sup>

Democrats were not the only party focused on the auditor position in the 1904 election. As early as June, the gossip over the Republican nominee for auditor began when the *Plain Dealer* speculated that the auditor's contest "promises the most interest."<sup>79</sup> Crawford advocated for the nomination of his man, Frank A. Sarstedt. Within a matter of weeks, Sarstedt had the support of the governor as well as the backing of large real estate interests and a sizeable campaign fund.<sup>80</sup> Despite his powerful backers, opposition to Sarstedt abounded among many Republican delegates who thought he

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<sup>77</sup> "Taxation to Be Party's Issue," 1.

<sup>78</sup> "Shall Graft Rule Cleveland?" (Cleveland, OH, 1904), 3, Johnson Pamphlets, Folder 19, Case Western Reserve University Special Collections.

<sup>79</sup> "Whom Does the Governor Favor?," *Cleveland Plain Dealer*, June 12, 1904, 6.

<sup>80</sup> "Hot Race for a Valuable Position," *Cleveland Plain Dealer*, July 3, 1904, 20.

would be a weak general election candidate. As the Republican primary on August 3<sup>rd</sup> approached, the *Cleveland Leader* agreed with the *Plain Dealer*'s early prediction of the primacy of the race for the auditor's nomination. The *Leader* reported that "the intensity of the rivalry shown in the contest for auditor has completely relegated all other candidates into the rear of the stage", and "the auditor fight occupies the center of the stage and is in full flow of the limelight."<sup>81</sup>

Although the political pundits expected a close race, Sarstedt ran away with the nomination securing 274 of the 439 ½ votes cast—147 votes more than T. A. McCaslin who was the next closest candidate.<sup>82</sup> Coming a year after he first declared himself for the position, Sarstedt's nomination sent his supporters "into a delirium of shouting" that "shook the roof" of Gray's Armory.<sup>83</sup> A *Leader* cartoon depicted Bill Crawford, whom the illustration referred to as "Sarstedt's right hand man," as one of the loudest celebrants, with hat in hand kicking his right leg up while exclaiming, "HA! (See Illustration IV)"<sup>84</sup> Despite the raucous celebration and a motion that made his nomination unanimous, Sarstedt's acceptance speech hinted that all were not happy with the outcome. After thanking the convention, Sarstedt hoped "that no ill-feeling [had] been engendered [by his nomination] and that all will work together for the success of the ticket."<sup>85</sup> The events that unfolded in the run up to the November 8<sup>th</sup> general election revealed much ill-feeling

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<sup>81</sup> "A Large Field of Candidates," *The Cleveland Leader*, August 1, 1904, 5.

<sup>82</sup> "For Common Pleas Bench," *The Cleveland Leader*, August 3, 1904, 10; "The County Convention in Detail," *The Cleveland Leader*, August 7, 1904, 16.

<sup>83</sup> "'A Sure Winner,' Delegates Declare," *The Cleveland Leader*, August 7, 1904, 1; "The County Convention in Detail," 16.

<sup>84</sup> W. L. Evans, "The Cartoonist's Report of the Republican Convention," *The Cleveland Leader*, August 7, 1904, 1.

<sup>85</sup> "The County Convention in Detail," 16.

within the Cleveland Republican Party and many questions about the legitimacy of Sarstedt's nomination.

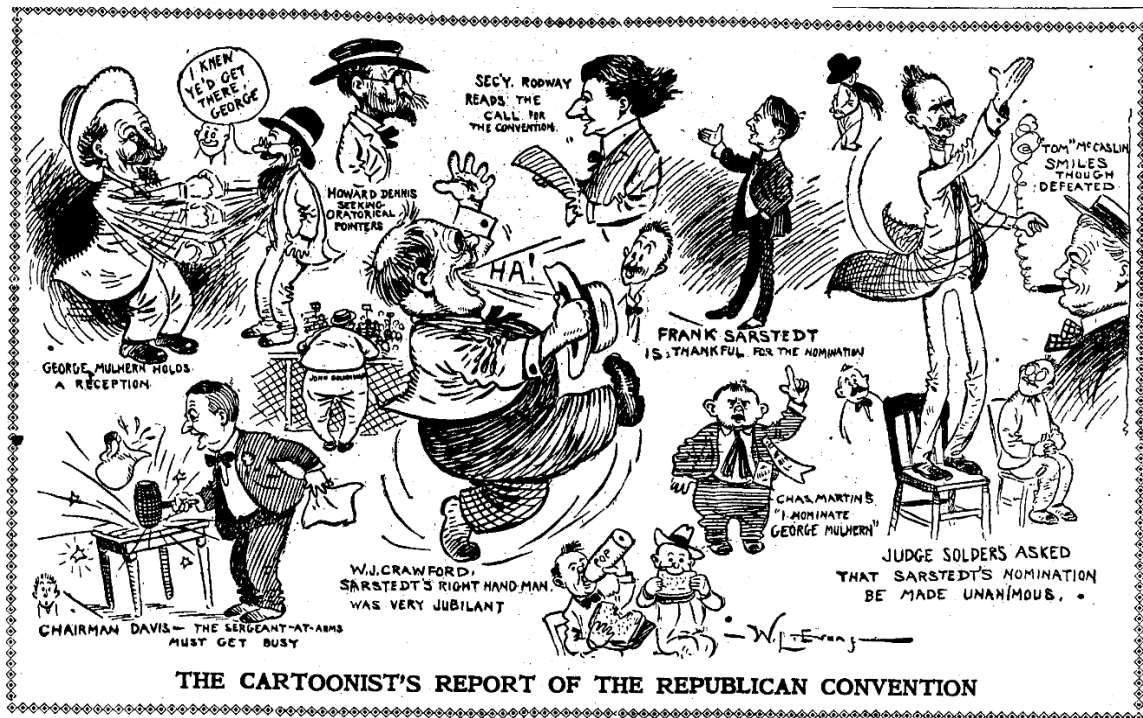


Illustration IV—Cartoon of the 1904 Republican Convention<sup>86</sup>

Although Mark Hanna died earlier in the year, the 1904 election saw Republicans continue the “leave well enough alone” approach he had advocated for well over a decade. Having took office following William McKinley’s assassination, President Theodore Roosevelt was attempting to win his first presidential election. Given his popularity, Republicans wished to keep attention on the national race. Although they expected a vigorous fight over the county auditor position, the campaign strategy sought to tie the municipal ballot to Roosevelt and let his popularity boost local candidates.

<sup>86</sup> Evans, “The Cartoonist’s Report of the Republican Convention,” 1.

As Sarstedt's acceptance speech suggested, however, concerns about his candidacy were already brewing and threatened to overshadow the national Republican ticket in Cleveland. Crawford and others were suspected of conspiring to buy Frank Sarstedt's nomination. The concerns became public when Charles F. Leach claimed he was approached with a bribe at the Republican convention. Because he was one of Mark Hanna's loyal lieutenants in Cuyahoga County and the United States Collector of Customs in Cleveland, Leach's accusations were serious. Upon returning from vacation, Crawford immediately went on the defensive:

They said Sarstedt was the tool of corporations and would be the tool of corporations if elected. They said I was conducting his campaign in the interests of the corporations. That is all rubbish and nonsense. I went back of Sarstedt because I like him and his work in the courthouse as deputy county auditor and member of the board of review. I have exacted no promises from him.<sup>87</sup>

Crawford's quick repudiation of allegations he manipulated the Republican convention indicated these were not frivolous charges that if ignored would disappear from the headlines in a few days. The accusations hurled by someone of Leach's standing necessitated a swift and authoritative response.

News of a potential bribe also elicited a reply from Democrats. The allegations provided ample fodder at the opening tent meeting of the Democrats' campaign. Besides Baker's conspiracy speech in which he refused to mention names, Vice Mayor Lapp recounted Leach's charges and Mayor Johnson detailed Sarstedt's record on the Board of

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<sup>87</sup> "Charges Are All Rubbish," *Cleveland Plain Dealer*, August 26, 1904, 5.

Review.<sup>88</sup> Alfred P. Sandles, Democratic candidate for Secretary of State, also seized upon the news to denounce Republicans statewide in a speech delivered at a separate event:

The Republican machine is strong enough and has been dictating nominations for state officers. Ask your Republican neighbor what he had to do with the nomination of Gov. Herrick, Auditor Guilbert, Secretary of State Laylin, and the selection of Gen. Dick for United States senator. A backroom conference did the business, I charge the Republican party with being ignorant of these nefarious methods. They are permitting themselves to be hauled to market on a truck wagon. Republicans as a class do not favor third terms, but the same is brought about by legal bribery and coercion.<sup>89</sup>

Similarly, Baker expressed concern with the corruption and secrecy endemic to the primary process—an issue he thought cut across the partisan divide. Following questions about the mishandling of a possible investigation into the Republican convention allegations, Baker explained that the most important question is “whether the American people will submit to the sale of their liberty?”<sup>90</sup> Backroom deals possibly involving bribery threatened to usurp the democratic primary process. If such charges were true and the democratic process was for sale, who were the buyers?

The need for an investigation to answer that question was apparent, but the wheels of justice turned slowly in the middle of October. The local judiciary and Prosecutor Keeler wrangled over the best course for conducting the investigation. Keeler solicited the court’s opinion as to the viability of appointing a special prosecutor to lead the inquiry. Baker thought a special prosecutor was essential and appealed directly to the

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<sup>88</sup> “Taxation to Be Party’s Issue,” 6.

<sup>89</sup> “Objects to Third Term,” *Cleveland Plain Dealer*, October 2, 1904, 6.

<sup>90</sup> “Talked of Charges,” *Cleveland Plain Dealer*, October 16, 1904, 13.



court and asked that they appoint one.<sup>91</sup> Whether they listened to Baker or not, the Common Pleas Court judges agreed that a special prosecutor made sense. The court told Keeler that “it is the court’s opinion that it is not only our right, but our duty to appoint a special assistant” if he felt unable to conduct a fair investigation.<sup>92</sup> Although the judges approved the use of a nonpartisan special prosecutor, Keeler eschewed their advice and perform his own inquest. Despite the judicial blessing, Keeler, a Republican, expressed doubts about the legality of a special prosecutor.<sup>93</sup> He understood he had recourse to a special prosecutor, but his sense of duty and belief in his ability to examine the issue fairly convinced Keeler he was the right man for the job. Consequently, he moved forward with an investigation of the same convention that had nominated him for common pleas judge rather than placing the inquiry in independent hands.

On October 25<sup>th</sup>, Keeler subpoenaed the first batch of witnesses to appear before a grand jury—twelve in all including Charles Leach, T. A. McCaslin, Newton D. Baker, Robert Christian who like McCaslin had also lost the nomination for auditor, and convention delegate Michael Castrignano.<sup>94</sup> Although Keeler supervised the entire investigation, he placed Assistant County Prosecutor Charles W. Snider in charge of carrying out interviews. Snider understood the importance of conducting an efficient yet thorough investigation ahead of the November 8<sup>th</sup> general election. He believed the People and candidates should know the full story before the election so that “a political

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<sup>91</sup> Newton D. Baker, “Newton D. Baker Papers, Series III” (1904), MS 3867, Box 3, Folder 3, 507-510, Western Reserve Historical Society.

<sup>92</sup> “‘Traitors’ in Party Blamed,” *Cleveland Plain Dealer*, October 26, 1904, 6.

<sup>93</sup> “It Is Up to Prosecutor Keeler Now,” *Cleveland Plain Dealer*, October 26, 1904, 6.

<sup>94</sup> “Traitors,” 1.

remedy” could be applied on election day.<sup>95</sup> The following day Baker testified first. Presumably, he offered up the same “list of names of persons said to have received money, with the amount, place and time of payment, and the persons by whom the payments were made” that he had offered to share with a special prosecutor in his correspondence with the Common Pleas Court judges.<sup>96</sup> However, it was Leach who was the first day’s key witness. He spent most of the afternoon with the jury and supplied them with a significant amount of evidence.<sup>97</sup> Other key witnesses included Castrignano who testified that he had been approached with a bribe to vote for a candidate. Conspicuously absent from the first round of subpoenas was McCaslin and the Muny’s private detective, C. J. Evers, both of whom were nowhere to be found.<sup>98</sup>

For the next week, jurors began their day at 9:00 a.m. and often did not finish until 10:00 p.m.—a full six and a half hours longer than the normal juror work day.<sup>99</sup> Even Saturday offered no reprieve from their civic duty. Speculation swirled over whether they would indict and who might be charged. Snider and the jury continued to subpoena witnesses, including calling several back for a second round of testimony. The list of witnesses included politicians from both parties, city officials, convention candidates and workers, tax board of review members, and even bank tellers from the

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<sup>95</sup> “Facts Wanted by Grand Jury,” *Cleveland Plain Dealer*, October 27, 1904, 1.

<sup>96</sup> Newton D. Baker, “Newton D. Baker Papers, Series III” (1904), MS 3867, Box 3, Folder 3, 509-510, Western Reserve Historical Society.

<sup>97</sup> “Facts Wanted,” 1.

<sup>98</sup> “Bribe Offered Him, He Says,” *The Cleveland Leader*, October 28, 1904, 10; “Facts Wanted,” 1.

<sup>99</sup> “Jurors to Work Day and Night,” *Cleveland Plain Dealer*, November 1, 1904, 5.

Citizens Savings & Loan Co.<sup>100</sup> In total, the grand jury heard testimony from 143 individuals connected with the alleged bribery scandal.

On November 3<sup>rd</sup>, eight days since the grand jury commenced and five days before the election, Snider and the grand jury reported that “from the evidence before us we are unable to return an indictment against any person.”<sup>101</sup> Without an indictment, the record of the proceedings were sealed, so the actual testimony is unavailable for review. However, newspaper reports provide some insight into the proceedings. Early testimony brought forth by Leach, the Municipal Association, and Baker strongly indicated that corruption plagued the Republican convention. However, this testimony largely consisted of hearsay, and witnesses called to corroborate the whistleblowers’ accusations instead contradicted their stories.<sup>102</sup> A November 2<sup>nd</sup> letter from Baker sheds some light on some on the issues with the testimony. Baker provided the names of convention delegates John Grey and James J. Clark, one of whom had “told a saloon keeper named Gilbert” that “he had been offered money for his vote.” Baker also gave Snider a name of a contractor who was in a saloon located near the convention and “heard a controversy among delegates over the prices of their vote for certain candidates.”<sup>103</sup> As recounted by Snider, a typical interview of one of these “corroborating” witnesses revealed obfuscation, uncooperativeness, and memory problems:

“Did you tell so-and-so that you offered \$50 each for the votes of two of your delegates?” This question was asked of a leader of a rural delegation in the convention.

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<sup>100</sup> “Bank Tellers Are Wanted,” *Cleveland Plain Dealer*, November 2, 1904, 1.

<sup>101</sup> “Jury Couldn’t Get the Proof,” *Cleveland Plain Dealer*, November 4, 1904, 1.

<sup>102</sup> “Jury Couldn’t,” 1; “Not Proven,” *Cleveland Plain Dealer*, November 5, 1904, 4.

<sup>103</sup> Newton D. Baker, “Newton D. Baker Papers, Series IV” (1904), MS 3867, Box 9, Folder 3, 768, Western Reserve Historical Society.

“I did not,” was the emphatic reply.

“And that when you refused this proffer you had been offered \$60?” continued Prosecutor Snider, “and refused that.”

“Certainly not. Oh, I recall now something that might have started that. I said that someone had told me that he knew where I could get \$50 for my vote.”<sup>104</sup>

The denial of accusations, the sheer number of witnesses, hearsay, and the short time set for the investigation produced insufficient evidence for an indictment. The absence of key witnesses also marred the investigation.

The *Plain Dealer* summed up the outcome of the investigation as “unsatisfactory” but “not surprising” and worried it would only cement existing political partisanship.<sup>105</sup> Among the politicians, the conclusions drawn from the report depended upon their party affiliation, and the few remaining campaign rallies used the event to confirm the righteousness of their cause. However, the existence of the corruption issue, whether true or not, threatened the public’s confidence in the democratic process. Writing on the morning of the report’s release, the *Plain Dealer* expected no indictments but more likely “a general, implied, moral indictment of the whole Republican convention.”<sup>106</sup> Its prognostications proved prescient for a few members of the convention.

The unsatisfactory conclusion of the grand jury’s investigation was not the only disappointment for the Democrats in the days before the election. Besides moving the election date, the Chapman bill also closed polling places at 4:00 p.m. in all cities with

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<sup>104</sup> “Jury Couldn’t,” 1.

<sup>105</sup> “Not Proven,” 4.

<sup>106</sup> “Jury’s Work Almost Done,” *Cleveland Plain Dealer*, November 3, 1904, 10.

populations exceeding 300,000 persons. This provision impacted just two cities: Cincinnati and Cleveland. Robert Wright and the Democratic nominee for sheriff, Joseph V. McGorray, were concerned that many Cleveland workers would be unable to cast their vote before the early poll close, so they brought suit to compel the election board to remain open until 5:30 p.m. Cleveland Judge Babcock agreed with Wright. He ruled the original law illegal and unconstitutional, but the case immediately went to the Ohio Supreme Court for a final decision ahead of the impending election.<sup>107</sup> Two days later, the Supreme Court overturned Babcock's ruling and upheld the 4:00 p.m. early poll close.<sup>108</sup>

Via the Chapman bill, Republicans not only attacked Johnson by moving the election date, but they also sought to disenfranchise working-class voters. Taken in isolation, the Chapman bill appeared innocuous. Combining municipal elections with state and national elections probably garnered some efficiencies and eased a crowded calendar of campaigning. When viewed within the entire narrative of the tax school, however, the sinister nature of the Chapman bill comes to the fore. Although other cities suffered residual fallout, the bill's sponsors specifically targeted Cleveland with the aim of weakening Johnson's political grasp of the city and defeating his initiatives. Even with the Democratic ticket already running miles behind and the tax school long since defeated, the Ohio Republican Party left nothing to chance. Capturing the auditor's office in Cleveland would be a major coup for those like Crawford who wanted to defeat Johnson-led tax reform once and for all. Educated by the tax school only a couple of

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<sup>107</sup> "Final Decision Before Tuesday," *Cleveland Plain Dealer*, November 3, 1904, 12.

<sup>108</sup> "Must Get Votes In By 4 O'Clock," *Cleveland Plain Dealer*, November 5, 1904, 10.

years earlier, ordinary Clevelanders could not be trusted to return the result desired by elites. Despite the eleventh-hour efforts of Democrats, Republicans, backed by corporate interests opposed to Johnson, succeeded in making voting more difficult for many Cleveland workers.

Following the grand jury report, the Municipal Association, rarely a supporter of the Johnson administration, endorsed Wright for auditor. The Muny appreciated Wright's efforts to equalize taxation and praised him as an admirable public official. Along with its endorsement of Wright, it also issued a stinging rebuke to Frank Sarstedt. In a harsh editorial, the Muny called Sarstedt's nomination "a menace to public welfare" and expressed deep regrets "if the lavish use of money could result in the elevation to this office of such a man."<sup>109</sup> The Muny's rejection of Sarstedt's nomination offered further evidence of dissent within the Republican party, but the most compelling evidence arrived on November 8<sup>th</sup>—election day.

Even with the lingering stink of local corruption charges, Ohio Republicans' plan of linking local elections to the national race succeeded brilliantly in Cuyahoga County. President Theodore Roosevelt defeated Alton B. Parker by an astounding 34,064 votes out of a total of 80,480 votes cast in the county. Riding Roosevelt's coattails, Republicans won seven council seats, all of the school board seats, and every Cuyahoga County office up for grabs except for one—county auditor. In the auditor's race, Wright defeated Sarstedt 43,682 to 41,187.<sup>110</sup>

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<sup>109</sup> "Democrat Endorsed," *The Cleveland Leader*, November 5, 1904, 12.

<sup>110</sup> "Plurality in County 34,064," *The Cleveland Leader*, November 10, 1904, 1.

Following the election, Republicans and Democrats searched for explanations for Sarstedt's surprising defeat. Republican County Chairman Hy Davis blamed "unexpected traitorism" from fellow Republicans and a slanderous campaign waged by Democrats who focused all of their efforts on the auditor's race.<sup>111</sup> Davis frequently criticized the convention investigation which he thought was its own "diabolical conspiracy" cooked up by Baker and the Municipal Association.<sup>112</sup> He reserved special indignation for those Republicans like Leach that did not fall in line with party leadership. By rejecting Sarstedt however, Republican voters signaled their frustration with that same party leadership, particularly its recent undemocratic bent.

The first of their concerns surrounded the last two Republican conventions. In the prior year's county convention that named state delegates, party leadership excluded hundreds of Republicans from the process. The bribery allegations at the most recent convention offered further proof that a minority uninterested in the democratic process had hijacked the party. Republican voters also expressed reservations about their party's legislative record under Governor Herrick, specifically the Chapman bill. Lastly, they pointed to Crawford's prominence in the convention as evidence "that the great corporate interests were taking an undue interest in the campaign of Sarstedt."<sup>113</sup> Crawford's long-standing business relationship with the governor and his supposed involvement in the bribery allegations led many to question his motives. Many East Cleveland Republican voters protested "Crawford's man" by casting no vote in the election for auditor.<sup>114</sup> One

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<sup>111</sup> "Dig Into Local Party History," *Cleveland Plain Dealer*, November 10, 1904, 4.

<sup>112</sup> "Says a Spy Was Used," *Cleveland Plain Dealer*, November 4, 1904, 2.

<sup>113</sup> "Dig Into Local Party History," 4.

<sup>114</sup> "Did Things to Party Ticket," *Cleveland Plain Dealer*, November 9, 1904, 7.

particularly irate man expressed the dissatisfaction with party leadership felt by many Republican voters when he declared, “tickets can be nominated over our protest, but they can’t be rammed down our necks.”<sup>115</sup>

For many Republicans outside of the party leadership, Crawford represented a business elite that abused the democratic process and pushed legislation and nominees that served the interests of the wealthy rather than the interests of the entire party. Crawford’s association with Sarstedt provoked enough ire from Republican voters that they failed to back their candidate for auditor despite vigorously supporting everyone else on the Republican ticket. Although escaping legal charges, Crawford and Sarstedt had been morally indicted by the rank and file of their own political party.

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<sup>115</sup> “Did Things,” 7.



## CONCLUSION

### THE TRIUMPH OF WRONG AND GREED

When asked about the Republican Party's resounding electoral success that failed to include Sarstedt, Crawford replied, "I am not going to complain."<sup>1</sup> Republicans had swept the 1904 election, so even without his man on the inside, the state legislature and courts were still reliable allies in Crawford's fight. By 1906, however, Ohioans' clamor for statewide tax reform threatened Crawford and other business elites' hold over the state's tax system. Responding "to a general public sentiment [in favor of reform] throughout the state," Republican Governor Andrew L. Harris established a tax commission to examine the issue.<sup>2</sup> The commission's report issued in 1908 acknowledged "inequalities and injustice" in the existing system of taxation, and it also described the "increasing insistence" of discussion culminating "in the present movement for a modern and equitable system of taxation."<sup>3</sup> The voices of the tax school and the

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<sup>1</sup> "Dig Into Local Party History," 4.

<sup>2</sup> Ohio Tax Commission, "1908 Ohio Tax Commission," 5.

<sup>3</sup> Ohio Tax Commission, 16–17.

People of Cleveland had registered in the minds of the state's tax commission members, and those voices would soon carry to the state house.

Crawford and Sarstedt also heard the People's voices. In 1908, fully two years before the 1910 decennial tax assessment, they began planning for the possibility of statewide tax reform. Through patronage and vote wrangling, Crawford had built his tax machine in Cuyahoga County over the course of the previous decade. By cutting backroom deals in exchange for additional convention delegates, working to defeat pending legislation detrimental to bureaucratic institutions under his control, and stuffing the government with friendly partisans, he hoped to retain control of the tax system no matter the outcome of future reforms.<sup>4</sup> For example, prior to the 1909 election, Crawford chose four real estate appraiser candidates not recommended by the real estate board—quid pro quo for pledging his faction's support to mayoral candidate Herman C. Baehr.<sup>5</sup> Crawford's grasp over the levers of Cuyahoga's tax machinery allowed him to negotiate the nominations of friendly tax assessors, and he influenced who state officials appointed to the Cuyahoga Board of Review. No matter what course the legislature pursued, Crawford's tax machine was positioned to continue working for the wealthy.

With the support of the majority-Republican state legislature, Democratic Governor Harmon sought to combat tax machinery throughout Ohio. He vowed "to do battle with the powerful political machine centered about the creation and operation of local boards of taxation review."<sup>6</sup> Reform passed during Harmon's first term (1909-1911)

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<sup>4</sup> "Believe Tax Plum Is Prize at Stake," *Cleveland Plain Dealer*, September 4, 1908, 13.

<sup>5</sup> Couch, "Tax Power," 11.

<sup>6</sup> Ben F. Allen, "Harmon to Crush Political Machine," *Cleveland Plain Dealer*, February 4, 1910, 1.

included many of the 1908 tax commission's recommendations like shortening the time between appraisals from ten to four years, requiring transparency of the board's results through mailings to taxpayers, and instituting a permanent state tax commission with broad powers to manage Ohio's tax system.<sup>7</sup> The statewide changes led Johnson to rationalize his 1903 gubernatorial defeat as follows: "Looking back on that campaign now we can almost say that we weren't beaten for since then Ohio has enacted into law many of the things we fought for."<sup>8</sup> The increased transparency and a more scientific methodology for valuing utilities brought about during Governor Harmon's term seemed to confirm Johnson's opinion. Furthermore, it was hoped that increased transparency would bring to light the actions of the state's tax machines and new valuation methodologies would weaken the machine's hold over the assessment system.

Cleveland's tax reformers also achieved victory in the 1909 election. Although Johnson lost his bid for a fifth term, four Johnson single-tax men, including former Republican councilman Frederic C. Howe, won seats on the newly formed five-member Board of Quadrennial Assessors.<sup>9</sup> The work of the Quadrennial board included expert-led scientific property assessment, preparation of tax maps, and soliciting the aid of property owners in determining values—basically, performing the same functions the tax school did a decade earlier.<sup>10</sup> Its report issued in June 1910 reflected upon the transparency and democracy the new process brought and concluded that "never before, we believe, in

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<sup>7</sup> Bogart, "Recent Tax Reforms in Ohio," 509–12.

<sup>8</sup> Johnson, *My Story*, 204.

<sup>9</sup> Bremner, "Tax Equalization," 311.

<sup>10</sup> Frederic Clemson Howe, *The Confessions of a Reformer* (Kent, OH: Kent State University Press, 1988), 228.

assessing the land values of a large city, has the community participated to the same extent in its valuation.”<sup>11</sup> John Zangerle, secretary of the Quadrennial Board estimated that the new board saved Cleveland’s homeowners \$2,000,000, a savings made possible by applying the same rules to both homeowners and corporations.<sup>12</sup> Despite injunctions, negative court rulings, and a decade of local and statewide opposition, the democratic ideals of the tax school lived on in the new Quadrennial Board. With Governor Harmon targeting tax machines statewide and electoral success for tax reformers in Cleveland, it seemed that the grip of the machines might finally be loosened.

Even with the statewide success of quadrennial boards and bi-partisan support among progressive Republicans and Democrats, however, opposition to tax reform still existed. The issue of control of local boards of review provoked the most opposition. Responding to citizens’ appeals, Governor Harmon referred to the existing setup of the boards as “an evil little short of monstrous,” and he desired to return their control to local communities.<sup>13</sup> The existing system, however, favored the Republican Party, who controlled the key state offices that made up the Ohio State Board of Appraisers and Assessors. Republican support for the Langdon Bill, which created the new Tax Commission of Ohio, was predicated upon an exemption from commission oversight of the State Board of Appraisers and Assessors. An investigation by the governor’s office revealed the motivation behind this demand. The state board deferred to local tax bosses to make appointments to the local boards of review thus ensuring that Crawford and

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<sup>11</sup> Board of Assessors of Real Property for the City of Cleveland, “First Quadrennial Assessment,” 9.

<sup>12</sup> “Justice to Home Owners,” *Cleveland Plain Dealer*, July 21, 1910, 6.

<sup>13</sup> Allen, “Harmon to Crush,” 1–2.

Herrick in Cleveland as well as other Ohio business and political elites across the state controlled the city boards of review.<sup>14</sup> By controlling these boards of review, Crawford and his allies guaranteed their continued influence over the tax assessment process and their ability to maintain artificially low valuations for the wealthy. In theory, a newly created independent state tax commission could check the power of these boards of review, but a successful Republican lobbying effort curtailed this oversight. Crawford and his elite allies used whatever means necessary to frustrate the democratic process and ensure they continued to control the tax machinery.

It was cancer in 1910 that ultimately defeated Crawford, but the disproportionate influence of business elites continued after his death as the state's new tax commission demonstrated. Established in 1910, the Tax Commission of Ohio consisted of three gubernatorial appointees. One of the new board's key responsibilities was oversight of local tax officials and the county quadrennial tax boards. As seen with the 1900 decennial assessment, local underassessments could only be corrected by adjusting the entire county's valuation, and state officials erroneously believed they could not increase the total amount subject to tax in the state. The new commission solved this problem by empowering state officials with wide latitude to intervene in local assessments and adjust valuations as needed. Only in the most egregious circumstances and when local officials brought matters to their attention would the state commission override local authority. The new system seemed to combine the best of both worlds: local control and authoritative yet independent state oversight.

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<sup>14</sup> Allen, 1; Warner, *Progressivism in Ohio*, 245. See fn 51.

Soon after the commission's creation, the business community challenged the new board's authority, and the events in Cleveland illustrated how the state's tax system still served the interests of elites. After the First Quadrennial Board of Assessment completed its assessment of real property in Cleveland during the summer of 1910, a trade group calling itself the Tax Protective Association organized "for the purpose of bringing a suit to test the legality of this appraisalment."<sup>15</sup> Leading the effort, Frank Sarstedt traveled to Columbus in late September 1910 to meet with the commission. He discussed numerous discrepancies in the Quadrennial Board's work and asked the commission for a "complete reappraisal of all the business blocks in Cleveland and much of the land in the business sections" of the city.<sup>16</sup> In presenting his case to the commission, Sarstedt used evidence obtained from John D. Rockefeller and other prominent Cleveland businessmen to argue that the Quadrennial Board had overvalued business property.<sup>17</sup>

When the state tax commission visited Cleveland on October 11<sup>th</sup> to investigate the matter further, John A. Zangerle, one of four Johnson supporters on the five-member board, and Theodore Bates, the board's only Republican, represented the Cleveland Quadrennial Board of Assessors. The meeting's other attendees show who constituted the Tax Protective Association—Cleveland businessmen, large real estate owners, and representatives from industry trade associations. A. C. Dustin, Chamber of Commerce; John W. Tyler, Cleveland Real Estate Board; E. W. Coit, Pasadena Improvement

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<sup>15</sup> "Appeals to Courts Against Appraisal," *Cleveland Plain Dealer*, September 6, 1910, 5.

<sup>16</sup> "Sarstedt Would Cut Tax Values," *Cleveland Plain Dealer*, September 28, 1910, 4; "To Force County to Pave in the City," *Cleveland Plain Dealer*, September 23, 1910, 3.

<sup>17</sup> "Sarstedt Would Cut," 4.

Association; N. M. Farnsworth, Cleveland Chamber of Industry; Max P. Goodman, representing Woodland Avenue property owners; Eli E. Doster, representing Flats property owners; Edward Bushnell, representing Scranton Avenue property owners; W. A. Carey, representing Erie tracks property owners; W. C. Sly, W. C. Sly Manufacturing Company; and J. H. Van Dorn, Van Dorn Iron Works Company all testified before the commission.<sup>18</sup> One representative of the People—Zangerle—defended the work of the Quadrennial board, but everyone else the commission heard from, including Bates, criticized it.<sup>19</sup> Sarstedt who had attempted to elevate himself above the political fray following his earlier meeting with the commission remarked, “I don’t object to being known as a friend of the rich, but I am also a friend of the poor man.”<sup>20</sup> The twelve to one disadvantage Zangerle faced when presenting his case suggests, however, the poor man had few friends representing him in front of the tax commission. Business elites had the time and resources to attend meetings like these, and although they might not win every battle, their voices were heard with much more frequency than the voices of average homeowners.

On October 20<sup>th</sup>, the Tax Commission of Ohio issued its ruling. Although it denied Sarstedt’s request for a complete reappraisal of the City of Cleveland, the meeting minutes indicated that it felt it unnecessary to rule in Sarstedt’s favor because his board of review already possessed the power to adjust tax values as it saw fit. The commission did put forth a motion, however, ordering Cuyahoga County “to appropriate a sufficient

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<sup>18</sup> Tax Commission of Ohio, “Record of Proceedings of Tax Commission” (Columbus, OH, 1910), 155, State Archives Series 1309, Ohio History Center.

<sup>19</sup> “Asserts Politics Enters Tax Fight,” *Cleveland Plain Dealer*, October 12, 1910, 10.

<sup>20</sup> “Asks Tax Expert Chosen By Public,” *Cleveland Plain Dealer*, September 30, 1910, 3.

sum to cover the compensation of such additional employes [sic] as said board may deem necessary” to complete its valuation adjustments in the time prescribed.<sup>21</sup> Two of the three tax commissioners approved the measure. Shortly after, the lone dissenter resigned over philosophical differences with fellow board members he felt were not committed to adopting scientific assessment practices.<sup>22</sup> With this ruling, the state tax commission removed itself from a highly political local dispute, but it also showed that it backed Sarstedt and the city’s business interests. Furthermore, it authorized the use of taxpayer money to allow Sarstedt to make business-friendly adjustments to the city’s tax assessments.

In the fall 1910 election, Zangerle continued his fight for small homeowners by running as the Democratic candidate for Cuyahoga County auditor. He received support from the progressive Cleveland Tax Association which had been active in the fall of 1910 identifying underassessments among business owned properties in Cleveland.<sup>23</sup> Because he worked to ensure all property was placed upon the tax duplicate at fair market value and testified against the city’s business interests at the state commission hearing, Zangerle had provoked the ire of the Cleveland business elite. As a result, the city’s corporations allegedly raised a campaign fund of \$20,000 to oppose his election.<sup>24</sup> When asked about the targeted effort of the city’s business community, Zangerle stated:

Yes, I know the corporations are after me and are eagerly seeking my defeat. That is as it should be, probably for I am trying to show the people of this county that because we have put the corporations on the duplicate

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<sup>21</sup> Tax Commission of Ohio, “Tax Commission of Ohio Minutes,” 168–69.

<sup>22</sup> Warner, *Progressivism in Ohio*, 245, fn 52; Tax Commission of Ohio, “Tax Commission of Ohio Minutes,” 145-146, 249, 257.

<sup>23</sup> “Appraisals Too Low,” *Cleveland Plain Dealer*, October 7, 1910, 3.

<sup>24</sup> “Zangerle Target For Corporations,” *Cleveland Plain Dealer*, October 28, 1910, 5.



at a figure near their real value it will mean a lower tax rate. The burden of taxes will now fall more evenly upon the shoulders of those who should be made to pay them.<sup>25</sup>

Zangerle championed the cause of the small homeowner and uniform assessments when campaigning, and his time on the Quadrennial Board of Assessors proved his commitment to fair taxation. In 1910, however, businesses, used to favorable rather than fair taxation, rallied to ensure Zangerle's defeat in the election for auditor.

Ultimately, Zangerle would win election to the Cuyahoga County auditor's seat in 1912. Over the next four decades in which he held that office, he upheld the ideals originally championed by Johnson and the tax school. Johnson's commitment to just and fair taxation did not only influence Zangerle. In his memoir, Frederic Howe called his time on the 1910 quadrennial board "the most satisfactory experience of his political life."<sup>26</sup> For a man who served as a city councilman, state senator, and Commissioner of Immigration at Ellis Island, it is telling that he viewed his tax fight in Cleveland as his most satisfying political accomplishment. Johnson lived just long enough to witness the 1910 tax board complete its work. He died in April 1911. Howe, a member of Johnson's inner circle, reflected upon the importance the tax issue held for Johnson:

The single tax was the passion of his life—a passion for freedom, for a world of equal opportunity for all. For the promotion of this philosophy he had stopped making money. To that end he had entered politics. He had a vision of a new civilization free from poverty, free from fear, free from vice and crime; of a new society that would be born when the stranglehold of special privilege was loosened.<sup>27</sup>

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<sup>25</sup> "Zangerle Target," 5.

<sup>26</sup> Howe, *Confessions*, 230.

<sup>27</sup> Howe, 135.

Johnson's passion got the best of him in 1902 when he delivered a physical blow on his unwilling opponent in Cleveland's Public Square. The mayor's dust up represented just one of several comedic elements in the history of the tax school: Witt's acerbic wit on display in *Cleveland Before St. Peter*, Republican claims about the mayor's hot air fests, and Crawford ripping an Ohio house member out of a phone booth. The history of the tax school is best summed up by a 1902 Johnson campaign flyer which concluded that "the story of the fight in Cuyahoga county for justice in taxation would be amusing, if it did not tell the story of the triumph of wrong and greed over truth and equal rights."<sup>28</sup>

Like other Johnson-era progressive reforms, the tax school sought to empower the People. By implementing the scientific Somers system of valuation, improving transparency, and soliciting citizen input, the tax school attempted to democratize a system of taxation controlled by the Republican Party's tax machine. As seen in the defeat of Frank Sarstedt in 1904, not all Republicans subscribed to the anti-tax reform campaign waged by a minority of its membership. Cleveland's business elites—fearful of the policy threat Johnson's reforms represented—hijacked the Republican primary nomination process to ensure the perpetuation of the Crawford tax machine. Elites possessed the time and means to allegedly buy nominations, to lobby state legislators, and to engage in protracted court battles—recourses unavailable to the average Cleveland homeowner.

In Progressive Era Cleveland, the balance of power tipped decidedly in favor of business elites who enjoyed remarkable political and legal access to the tax system and

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<sup>28</sup> "Home Rule and Just Taxation: The Candidate, The Issue."

expressed little concern with the resultant disenfranchisement that access produced. Crawford continued to fight until his death to maintain control of the Cleveland tax machine and ensure it worked for him and his allies. For his part, Johnson did his best to democratize Cleveland's tax system. He provided a vision of reform based upon Georgist principles and worked to educate the People. Without the support of the People agitating for change, however, it is unlikely that the state's progressive coalition would have found so many Republicans eager to support tax reform in the 1910s. Reformers, reformees, and opponents of reform all engaged wittingly and unwittingly in a complex multi-party negotiation the result of which shaped Progressive Era tax reform in Ohio.

The link between taxation and democracy is at the core of the tax school debate. Far from an isolated early twentieth century phenomenon, the conflict over taxation between elites and everyone else and the unequal power relationships it showcased remains a persistent theme in American history. The greed of Privilege succeeded in defeating the tax school, but its brief existence ignited statewide discussion and brought awareness to an issue affecting all Ohioans. Additional tax legislation in the 1910s continued the centralization of the tax system in Columbus, thus weakening elites' hold over local boards of review. Furthermore, a constitutional convention in 1912 greatly enhanced the legislature's ability to write fair and just tax laws. However, two decades after the tax school, Zangerle pointed out the many inequities still inherent in Ohio's system.<sup>29</sup> With the means and motivation, the wealthy continued to dodge taxes, leaving

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<sup>29</sup> Zangerle, *Untaxed Wealth*.

one to wonder if Johnson's "new civilization" was just a dream and whether the stranglehold of Privilege could ever be loosened.

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