

In 1890 the property of this state was valued so unequally that it scarcely produced a revenue sufficient to pay the ordinary expenses of state government, and did not produce sufficient revenue to carry on the public institutions of the state and pay the interest on the public debt, necessarily requiring each year a comparatively large loan. The state estimated these public expenditures. And it was this condition, which was known and severely felt throughout the state, that prompted certain persons to demand of the legislature of 1891 that the entire tax laws of the state be revised, and to cause a re-valuation for the purpose of taxation of all property, real, personal and corporate, to be made in the year 1891. The revisions of the tax laws of that year did not essentially differ in principle from the laws that have always been in force in this state. The fact, they held, was the same machinery for valuing railroad property and equalizing the value of real estate and to value small holdings and personal property of the citizens prior to 1891 as is incorporated in the tax laws of that year. But the laws concerning the valuation of all

through the supreme court of Indiana and to and through the supreme court of the United States, in one of the most bitterly contested lawsuits that has ever been brought or concluded in this country, and the success which crowned the efforts of the attorney general in these lawsuits is written in the history of this state. The amount involved, directly and indirectly, in the litigation which was ordered by the supreme court of the United States holding the law to be constitutional and refusing to interfere with the assessment of the taxes against these corporations is, at first blush, fabulous. No such consideration was ever involved in any tax litigation in this country. The law was assailed because it was unconstitutional, and if the courts had held that it was unconstitutional all the taxes assessed under it would have been null and void, and where any of them had been paid the state would have been obliged to refund them to the corporations. The amount involved in this litigation on the day the supreme court of the United States decided the cases in favor of the state was \$7,101,827. Of this amount at least \$3,000,000 had been paid under protest, and since the deci-

During the last session of the legislature Attorney General Smith drafted a bill to remedy this omission and to add the favored companies to the list of state taxables. The bill was drastic in its provisions and supplied a long felt want, but it was by no means allowed a smooth sailing. The legislature was in the contrary it met with most determined and angry opposition. A robust and well paid lobby was on hand to fight it at every stage. The Western Union and the express companies, as well as the redoubtable Pullman, were on hand "by attorney" to see that the bill was scotched if not killed. It was a formidable array of lawyers, professional lobbyists and interested parties that confronted Mr. Smith, but the rocky attorney general succeeded in defeating the "army of occupation" and finally got the bill passed. It was not, however, until the very last day of the session and after the hardest kind of a fight that the new statute became a certainty. As a result of its provisions this year by \$100,000, and this off of property which was never before a subject of taxation. It was not without a struggle, however, that the tax was collected, even after the law was passed. The companies refused to pay, showed fight and the attorney general was compelled to enter suit against them. It is in the nature of corporations that if allowed to enjoy special privileges for a term of years they eventually come to consider them vested rights. Abuses of this kind become entrenched and it is always difficult—sometimes impossible—for the state to dislodge the possessors with all the machinery of the law at its back. The new law is a desirable and a necessary supplement to the general tax law of the state, and for both the Democratic party deserves full credit. It has done invaluable work in the last few years in teaching various corporations that the state has some rights which they will be compelled to respect.

From all these evils the state was rescued by the Democratic ballot law, which first went into operation at the fall election in 1890. Then, for the first time probably since the war, Indiana had an election that was absolutely honest and fair. The humblest citizen was able to vote in perfect secrecy, untroubled by the pestiferous "ticket handler" on the one hand or the partisan intimidator of the other. Crowds of hoodlums no longer assembled around the polls to abash the shuddering voter. The "bribe" trade of the vote buyer was abolished, and the occupation of the whippersnapper was gone. Under the new law it was found practically impossible to bring the power of money to bear to influence votes. Nor can the wealthy employer control his workmen as formerly, as under the Australian system it is impossible to ascertain how any man casts his ballot. These and other evils were removed, and it is not too much to say that Indiana now enjoys an electoral system that is substantially perfect. In casting honest and the comparatively few people acquiesce so cheerfully and cheerily in the will of the majority ascertained at the polls. No longer is the bitter complaint heard that "the state was bought" or "the count was not honest," which cries constituted the aftermath of every general election held in the state from the 60's to the 90's. It is the enduring glory of the Democratic party that it placed this great law of the statute book and thereby rescued the state from the incalculable evils incident to a corrupted suffrage. Not only was it the greatest of reforms, but it was the fruitful parent of other great reforms, which depend for their realization upon an honest electorate. Had the Democratic party done no more in all its later career, the passage of the Australian ballot law would alone entitle it to the lasting gratitude of the people of Indiana.

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