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THURSDAY, AUGUST 11, 1892.

The Problem of Taxation.

oof policy and right reason.

akes a vast difference to him now, n what things and for what purs laxes are levied and collected. ter monoplies or to restrain them; of taxation under our system of taxing pile up wealth in the hands of the all property at one uniform rate. ite production or to discourage it: to ke the burthen of taxation greivousonerous or relatively light. The more common people ponder these things more sharply they question the wisn and practical workings of our pressystem of taxation and the stronger popular demand for some modificas and improvements of it. It was in ognition of this demand that proviswas made, at its recent session, by Iowa legislature, for the appointnt of a revenue commission to inre into and report on the revenue em of the state. No more importand responsible duty has ever been osed upon four citizens of the state will devolve upon those who shall prise this commission, and no more responsibility was ever imposed the state executive council than of appointing this commission. provision made by the legislature his commission, with respect both e time it may be exployed and the ary expenses involved, is beggarly

ment for the work of the men distinguishing feature of our system ate and local taxation is that all ty, real and personal, shall be at one uniform rate. Only quite tly certain special forms of taxhave assumed importance in some The basic idea of our tax n is democratic—that all shall pay according to their respective abil-It assumes that ability to pay is measured by the selling value e's property, and that the selling of all property, personal and real, sctically ascertainable. In this I feature our present system is deed, it be not in some sense tal. It does not now, nor d obtained in Europe, and was ed in all our states until sion of the late civil war. the European system property is axed on its solling value, but upon robable net revenue, or income, ag capacity. The European sysin one or another modified form pred in this country during its early and in some of the states up to a go therefore the merits of ystem, in its entirety can scarcely

be extreme, and the results that may

therefore depend in an exceptional

e upon the character, capacity and

onably hoped for from its labors

Le said to have been provincing the more tacation it is important to mar in mind that it constantly increases the importance and complexity with progress in civilization and material development and, that a system of taxation which would meet beasonable requirements a hundred years ago, might prove wholly inadequate when applied to the con-Editor. ditions of the present day. Formerly the things which the state undertook to do for the common good were few and inexpensive, compared with the number and expense of things of like character undertaken by the state in our time, In the earlier days of the republic some of the states levied no state tax at all, and in others the rate was little more may be safely affirmed that the than nonlinal. For instance, in early agnificant sign of our times is the days in Ohio the rate of state tax on popular interest now manifested land ranged according to quality, from swife range of problems that have twenty-five to eighty-five cents per hunse relation to the getteral welfare, dred acres, and in Kentucky the best here is a firm "questidning of the lands were only taxed fifty cents per one aset and wisdom of the existing order hundred acres. The rate of municipal things and a sharp challenging of tallation when our cities were new and rightfell authority of recognized comparatively small was also very low. redeals by the plain, common peo- If is perhaps safe to say that state taxes till has no parallel in previous are ten times hi great now as they were "This assertice attitude of the fifty years ago. But the real difficulties din mind portends" some marked of the problem lie, not in the immensely ges in the prevailing order, but increased sun's now raised by taxation. theher those changes shall be an ira- but in the relatively great increase retement or its opposite, will depend of personal property which may be and grely upon the intelligence, prudence is to a large extent concealed from the of temper with which they are assessor of taxes. Speaking compararought. It is however, most recssur- tively, there was little personal property ag to note that "thus far the popular in existence one hundred years ago and emands have been based upon distince, what existence one hundred years ago and what existence one hundred years ago and was for the most part, visible and and was, for the most part, visible and Among the more important problems easily found by the assessors. Wilhin hich are now engaging the attention the past lifty years there has been not our people, is that of taxation. Up to only an enormous increase in the comparatively recent period the aver- amount of personal property, but a raprecitizen seemed to regard his taxes id multiplication of classes of personal tomething inevitable, as something property which may be easily concealed.

That class of personal property, such as ollars poorer, and about which little stocks bonds and other evidences of se could be profitably said. He might indebfedness, based on railways, telestertain more or less doubts as to graphs telephones, gas, water and hether he was or was not being robbed street car companies, large manufacturthe greater part of what he paid as ing, transporting, and trading comixes, but he felt that all speculation panies, and banks, is in the main a new class of property, aggregating fabulous amounts which is so effectually hidden etic citizen is beginning to understand away in cities that no means yet devised at taxation means vastly more to him has been effective in uncovering it. The as the fact that he must periodically city is the home of invisible property ya certain number of collars into of all kinds and when it is remembered public treasury. He is coming to that our urban population has increased lerstand that taxation is not the from one in thirty, in the beginning, to about one in four, now, of our total popection it seems to be, and that it ulation, and that the relative increase of dwellers in our cities continues much more rapid than in the country we may gain some idea of the great and growre is a new appreciation of the fact ing difficulties involved in compelling at taxation may be so adjusted as to personal property to pay its fair share

rich or distribute it among the in- An English authority on finance says spons masses: to open the door of the value of personal property in Engortunity to struggling honesty, or to land is double that of real property. ell against the army of the less Conservative estimates place the value rtunate; to compel the comparative- of personal property in the older compoor to bear the financial burthens of munities of this country at one half the community while the weathy es- value of all property but it is a notoripe those burthens, or to compel all to ous fact that it in no part of the countribute their own fair share; to stimshare of the taxes. In the state of New York the value of personal property consideraly exceeds that of real estate, yet we have the authority of the governor of that state for the fact that in 1886 it was assessed for only one-sighth as much as the real property. This ratio, or a lower one probably, obtains in 3 owned by the wealthy citizens of our citizens to pay taxes. The racella our flaw to literature of law to literatur most of the states. The bulk of personof law to list property for taxation under outh is probably not generally enforced by assessors in cities and when it is, the result is often legal perjury without the discovery of hidden property. By specious reasoning, otherwise honerable men, as the world goes, persuade themselves that there is no moral wrong in swearing falsely to their returns for taxes. At present the only invisible property which pays its fair share of taxes is that belonging to conspicuously conscientious men, and that of widows, orphans, insane and infants, which may be found by the public records. What all strictly honest, conscientious men demand is that means be found to bring out from its hiding places those vast sums of invisible property which now escapes its share of taxation. Farmers, as a class, whose property is in sight and always easily found by the assessor, unite in voicing this demand. Among the chief things expected of the Iowa revenue commission is some practical plan by which the burthens of taxation will be distributed among all the citizens of the state in proportion to their respective abilities to bear the same. If they find this cannot be effectively done under the present system of taxing all property, real and personal, at one uniform rule, let them give us another system under which it can be done. Righteousness in taxation is worth more to the people than any pet system or theory of taxation.

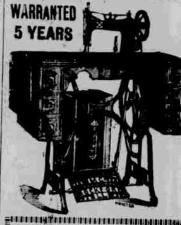
Tapper-So you don't altogether like the new pastor's sermons, eh? Dapper-No, they are too profound-

they necessitate too much headwork. Tapper-Quite true. I noticed you were nodding through his entire discourse yesterday.—Bee.

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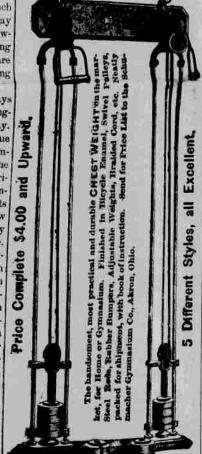


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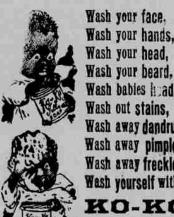


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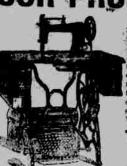
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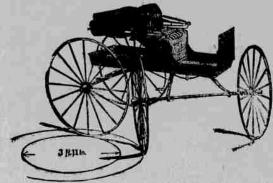


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