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THURSDAY, AUGUST 11, 1892.

The Problem of Taxation.

It may be safely affirmed that the most significant sign of our times is the popular interest now manifested in a wide range of problems that have to do with the general welfare. There is a firm "questioning" of the wisdom of the existing order of things and a sharp challenging of the right authority of recognized precedents. A common people that has no parallel in previous times. This attitude of the popular mind portends some marked changes in the prevailing order, but whether those changes shall be an improvement or its opposite, will depend largely upon the intelligence, prudence and temper with which they are sought. It is however, most reassuring to note that thus far the popular demands have been based upon justice, good policy and right reason.

Among the more important problems which are now engaging the attention of our people, is that of taxation. Up to comparatively recent period the average citizen seemed to regard his taxes as something inevitable, as something that renders him a certain number of dollars poorer, and about which little could be profitably said. He might entertain more or less doubts as to whether he was or was not being robbed of the greater part of what he paid as taxes, but he felt that all speculation on that subject would be practically, at least, useless. But the plain, energetic citizen is beginning to understand that taxation means vastly more to him than the fact that he must periodically pay a certain number of dollars into the public treasury. He is coming to understand that taxation is not the simple, arbitrary thing, which without reflection it seems to be, and that it makes a vast difference to him, now, on what things and for what purposes taxes are levied and collected. There is now an appreciation of the fact that taxation may be so adjusted as to foster monopolies or to restrain them; to pile up wealth in the hands of the rich or distribute it among the industrious masses; to open the door of opportunity to struggling honesty, or to close it against the army of the less fortunate; to compel the comparatively poor to bear the financial burdens of the community while the wealthy escape those burdens, or to compel all to contribute their own fair share; to stimulate production or to discourage it; to make the burden of taxation grievous onerous or relatively light. The more common people ponder these things more sharply they question the wisdom and practical workings of our present system of taxation and the stronger popular demand for some modifications and improvements of it. It was in recognition of this demand that provision was made, at its recent session, by the Iowa legislature, for the appointment of a revenue commission to inquire into and report on the revenue system of the state. No more important and responsible duty has ever been imposed upon four citizens of the state as will devolve upon those who shall comprise this commission, and no more responsible was ever imposed on the state executive council than the appointment of this commission. This commission, with respect both to its mission and the manner in which it is to be employed and the time it may be engaged, is beggarly in its expenses involved, is beggarly in its methods, and the results that may reasonably be hoped for from its labors are therefore depend in an exceptional degree upon the character, capacity and earnestness for the work of the men who will compose it.

A distinguishing feature of our system of state and local taxation is that all property, real and personal, shall be taxed at one uniform rate. Only quite recently certain special forms of taxation have assumed importance in some of the states. The basic idea of our tax system is democratic—that all shall pay according to their respective abilities. It assumes that ability to pay is measured by the selling value of one's property, and that the selling value of all property, personal and real, is practically ascertainable. In this respect our present system is unique. Indeed, it is not in some sense a novelty. It does not now, nor has it ever been obtained in Europe, and was not adopted in all our states until the close of the late civil war. The European system of property taxation is based on its selling value, but upon probable net revenue, or income, producing capacity. The European system in one or another modified form prevails in this country during its early years, and in some of the states up to a few years ago therefore the merits of our system, in its entirety can scarcely

be said to have been proven by the test of time. In considering the problem of taxation it is important to bear 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 reasonable requirements a hundred years ago, might prove wholly inadequate when applied to the conditions 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 than nominal. For instance, in early days in Ohio the rate of state tax on land ranged according to quality, from twenty-five to eighty-five cents per hundred acres, and in Kentucky the best lands were only taxed fifty cents per one hundred acres. The rate of municipal taxation when our cities were new and comparatively small was also very low. It is perhaps safe to say that state taxes are ten times as great now as they were fifty years ago. But the real difficulties of the problem lie, not in the immensely increased sums now raised by taxation, but in the relatively great increase of personal property which may be and is to a large extent concealed from the assessors of taxes. Speaking comparatively, there was little personal property in existence one hundred years ago, and what existed was chiefly in the country and was, for the most part, visible and easily found by the assessors. Within the past fifty years there has been not only an enormous increase in the amount of personal property, but a rapid multiplication of classes of personal property which may be easily concealed. That class of personal property, such as stocks, bonds and other evidences of indebtedness, based on railways, telegraphs, telephones, gas, water and street car companies, large manufacturing, transporting, and trading companies, and banks, is in the main a new class of property, aggregating fabulous amounts which is so effectually hidden away in cities that no means yet devised has been effective in uncovering it. The city is the home of invisible property of all kinds and when it is remembered that our urban population has increased from one in thirty, in the beginning, to about one in four, now, of our total population, 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 growing difficulties involved in compelling personal property to pay its fair share of taxation under our system of taxing all property at one uniform rate.

An English authority on finance says the value of personal property in England is double that of real property. Conservative estimates place the value of personal property in the older communities of this country at one-half the value of all property but it is a notorious fact that in no part of the country pays more than a small part of its share of the taxes. In the state of New York the value of personal property considerably 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-eighth as much as the real property. This ratio, or a lower one probably, obtains in most of the states. The bulk of personal property which escapes taxation is owned by the wealthy citizens of our cities and the best able among our citizens to pay taxes. The requirement of law to list property for taxation under oath 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 honorable 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 burdens 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 rate, let them give us another system under which it can be done. Righteousness in taxation is worth more to the people than any political system or theory of taxation.

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