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# Money and the Taxing Power

BY W. H. ASHBY.

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### CHAPTER X.

In its original form the method of exercising the taxing power was by the direct seizure, for the public use, of the services and commodities required, and their direct appropriation to supply the governmental need.

This to a great extent was the method employed in England prior to the conquest by Norman William. That tyrant and his successors found it to their interest to gradually change that system into the one now in use in England and America, under which all the vast multitude of articles constituting the wealth of modern man, including his personal capacity for service, are made subject to taxation; while taxes can only be paid in one specific article, viz.: "coin."

Taxes, however, were levied and collected in England and elsewhere before coin existed there. Taxes levied and paid in kind antedate coin by ages. The levying and collecting of taxes in kind creates no necessity for "coin." An analysis of the process of taxation, however, discloses the fact that no matter what system of taxation may be adopted, the taxing power cannot be equitably exercised in any way, except by the use of a system of "money;" although "coin" be entirely unnecessary in the process. This analysis will at the same time illustrate how widely distinct from each other are the two things, "Money" and "Coin."

The taxable wealth of the inhabitants of England before the conquest consisted chiefly of hogs, sheep, cattle and horses. Other articles may have been included in the tax lists, but it is not important for our present purpose to do more than include these four articles of taxable wealth, which are known to have been taxed. The services of men will likewise be left out of consideration, because although actual service of men formed an important part of what was the revenue of the nation, yet the investigation requires to be simplified in order to reach the secret of the method employed in exercising the taxing power.

Let us then suppose a Saxon king to have levied a tax, for example, of one-tenth upon the horses, cattle, sheep and hogs of his kingdom subject to taxation, to be paid by the delivery of the tenth part of the specific things taxed. Suppose one of his subjects to be the possessor of 1,000 hogs, 100 sheep, 10 cattle and 1 horse. The tax-gatherer could seize and take in payment of his taxes 100 hogs, 10 sheep and 1 cow or ox; but what would he do about the tenth of the horse? It will become clear in a moment that this difficulty constituted the necessity which compelled the adoption of the device we have called the "standard of money," by means of which quantity of value may be expressed.

The attempt to levy and collect an equal and uniform tax made such a device a necessity. It was impossible to take the tenth of a horse, and it would be iniquitous to take the entire horse in payment of a tenth. Some device must be discovered by which the burden of taxation could be made to bear equally upon every article of taxable wealth. Neither weights nor measures could avail anything in this dilemma, because the taking of things by weight or by measure, in the case supposed, would be no more feasible than taking by number. A system might have been adopted based upon the capacity of the articles to perform service beneficial to man or to the nation. In fact, there is some reason to believe that such was originally the purpose.

But the quantity of that capacity, with which the articles named were endowed, could not in any way be accurately ascertained, and would have equally required some device to express it when ascertained. There was no appliance by the use of which it could be expressed; neither was there any term in which it could be expressed.

The nearest approach to such a basis possible, therefore, was to adopt a system founded on an appraisal or estimation of the quantity of power to perform beneficial service to the king, with which each article was endowed. This appraisal or estimation could

only in the beginning be relative.

The record is not sufficient to enable us to learn how these four articles of taxable wealth were ranged in the scale with relation to each other. It is known, however, that a "scale or table of taxable equivalents" was established. Since the particular relation in which one of these articles stood toward the others, in the scale or tables, is quite immaterial, we will employ the scale of tens as most simple and convenient; and this will illustrate the matter as well as if we knew the correct relation.

Ten hogs, then, for example, were declared to be the equivalent, for purposes of taxation, of one sheep; ten sheep, the taxable equivalent of one cow, and ten cattle the taxable equivalent of one horse. Each article subjected to taxation was empowered to pay that tax, subject to one exception, to be carefully noted. That exception is that behind all disguises every government, in all times, has asserted the power to determine the specific article in which taxes may be paid.

With the table of taxable equivalents in his mind, the tax collector, when confronted by the problem of how to take the tenth of the one horse, above supposed, would easily solve that problem. The taxable equivalent of one horse would be ten cattle, or 100 sheep, or 1,000 hogs. Since the tenth of a horse could not be taken, it was commuted into its established equivalent of cattle, sheep, or hogs. The government would then assert its prerogative to determine the article in which the tax due upon the horse should be paid, and would take 1 cow, 10 sheep, or 100 hogs at its own option, instead of the impossible tenth of the horse.

Owing to the perpetual annual recurrence of this difficulty, it would inevitably soon come to pass that the entire list of taxable wealth of each citizen would be reduced to its taxable equivalent, represented by the smallest unit of taxable wealth, and be expressed as so many "hogs."

In the case supposed, the entire taxable wealth of the supposed citizen would be expressed in the tax list as 4,000 hogs, although in fact consisting of 1 horse, 10 cows, 100 sheep and 1,000 hogs. And this would be correct, because 4,000 hogs would be the taxable equivalent of the articles supposed.

Now, it is perfectly manifest that if all taxable wealth should be habitually extended on the tax lists, not by its specific name, but in its taxable equivalent of "hogs," it must necessarily come to pass that the word "hog," when so used, would stand not as the name of a real, concrete animal, but as a term expressing the smallest unit of taxable valuation.

But when a government enters the arena and engages, like individuals, in the struggle for the exclusive possession of articles endowed with utility, it must necessarily result in the generation of the force of demand and, under a system of appraisal, their valuation would be what we call their "value." The necessary result would be that the whole system, instead of being built (as first, perhaps, intended) upon the relative utility of the taxable articles, would in fact be built upon the relative degree of intensity of the force of demand for them, resulting in a definite quantity of "value," as appraised or estimated or "valued" by the king's agents, and expressed by means of the word or term "hog," adopted as the symbol of the quantity of taxable value, thus made the "unit of taxation."

But in the absence of "coin," all taxes are necessarily payable in the articles taxed, and their quantity of "valuation," for taxation and as a means of paying that tax, being necessarily identical, their quantity of "valuation" would be expressed by the number of "hogs" to which each article was equal. The "valuation" or "value" of each taxable article would thus be expressed by the symbol "hog," which in connection with the numerals has thus become the "standard of money." But whenever the quantity of valuation or value of an article is expressed in the "term of money," that expression is its "price." Price is always a valuation, expressed in a money symbol, aided by the numerals.

(Continued Next Week.)

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