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Money and the Taxing Power

BY W. H. ASHBY.

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CHAPTER XI.

It thus becomes manifest that whenever the articles subject to taxation are empowered to pay that tax, at the same "price" at which they are listed for taxation, that price necessarily determines their price for all purposes. In all private transactions between the citizens, these animals would be exchanged for each other on the basis of the "prices" thus fixed by the "valuation" or appraisement under the laws regulating the exercise of the taxing power, and those prices would be expressed in the term of "money" thus adopted by the government, whatever that term might be.

The citizens would not thus, in private exchanges, use the "prices" expressed by this term because such action would be mandatory, but because it would be convenient. In thus applying the term of money to express the quantity of valuation, and using that expression which is "price," exchanges would be "facilitated." But such use of the "standard of money" would be entirely voluntary and it never was a necessity.

The device for expressing quantity of valuation, therefore, arose out of the necessity to overcome the difficulties surrounding the equitable exercise of the taxing power. It is a necessary device, as we have seen, even when the system of taxation involves the simple process of taking a portion of each specific article taxed. How much more necessary where all articles of taxable wealth are appraised or "valued" and the percentage of the tax taken in "coin," and in nothing else!

It was proper, then, that the 20th section of the act of congress of April, 1792, made the use of the symbol, which constitutes "money," compulsory "in the public offices of the United States," where it forms an essential part of the machinery for the exercise of the taxing power. Its use is mandatory there. This is one of the offices for the performance of whose functions the "standard of money" is created; the other is its use in the courts. It is safe to say that no imaginary difficulties of exchanging commodities for each other ever caused its invention. It sprang from the fact that no system of exercising the taxing power can be equitably employed without some such device. It was for this reason that the use of the "standard of money" was made compulsory "in the public offices," where it performs its official functions. We may, therefore, safely conclude that the standard of money is created in each nation as a device essential to the exercise of the taxing power, whenever that nation attains to a condition of stability and order, under laws for its regulation, and never exists except under these conditions.

Having ascertained the origin and the characteristics of the device properly called "money," we discovered that its official functions are performed "in the public offices and in the courts." We followed it into the public offices and found it there making it possible to make equal quantities of valuation of the force of demand bear equal burdens in the support and maintenance of government. Let us next follow it into the courts of this country.

The same law which makes its use compulsory in the public offices, in the exercise of the taxing power, also makes its use compulsory in the "proceedings of the courts" in this country.

We have seen that even in a country devoid of "coin" and where all taxes are made payable in the articles taxed, some rude "standard of money" is a necessity in the exercise of the taxing power, and must be fixed by the governing authority. It is clearly much more necessary where "valuation" alone is taxed, and all taxes paid in "coin" alone—as it is with us.

There is but one lawful method known among men, living under orderly governments, for the enforcement of the payment of claims between private persons, whether such claims arise out of contracts or out of torts. That method is by a judicial proceeding in the courts.

It is evident that in those countries where taxes were collected by the seizure and appropriation of a por-

tion of the specific things taxed, and where, as a consequence, no "coin" of the modern kind was used for that purpose, no such "coin" would exist. It is also evident that under such conditions, all claims between citizens, arising out of torts or contracts, would necessarily be satisfied by the delivery of such commodities as the people possessed, at the same "price" at which they were appraised and received for taxation.

After the adoption of a standard of money in order to make possible the process of taxation, the "prices" of all taxable articles would be expressed in the term of money. All claims between citizens must either be satisfied by agreement or else by adjudication in the courts. If by agreement, then anything agreed to be taken would satisfy the claim.

Whoever appeals to the courts thereby submits himself to their jurisdiction and is bound to accept what justice, so administered, awards him—or nothing. When no coin was in existence, and all taxes were paid in the specific articles taxed, the courts decreed payment of all claims in the commodities which were received in the payment of taxes. The quantity of valuation decreed by the court would be expressed in the judgment of the court by the term of "money" in the same manner as it would be expressed in the tax levy.

But we saw that the option of selecting the articles to be delivered in satisfaction of the tax levy is with the government. A tax levy, for example, expressed as having been made upon 4,000 "hogs," might in fact have been made upon 1,000 hogs, 100 sheep, 10 cows, and 1 horse. It would be satisfiable (at one-tenth) by the delivery of 400 hogs. But the government might prefer cows or sheep, and in that case the taxpayer would have no option, as it is the government in all lands and in all times that determines in what things tax levies shall be paid.

But where a judgment was rendered by the courts, against one citizen in favor of another, under the conditions named, for the same quantity of value as the tax levy above referred to, it would be expressed in the term of "money" supposed in that case, and would be "400 hogs." It would be satisfiable by any taxable goods of that quantity of taxable valuation, but the option of choosing the articles in which it should be paid, would rest with the debtor; and he could deliver in satisfaction of the judgment any articles capable of satisfying a tax levy, at the price at which they were taxable.

The courts employed the same money symbol which was used in levying taxes, and the judgment was rendered in that "money."

Following this ancient and natural rule, the statute above referred to requires that "the proceedings in the courts of the United States shall be had" in the "standard of money" then adopted. This makes the use of the symbol, constituting the "standard of United States money," mandatory in all our courts. The effect of that statute is to require that all judgments rendered in the courts of this country shall be expressed in "Dollars," aided by the numerals. And so it is made mandatory that the quantity of valuation of all tax levies and of all judgments, "in the public offices and in the courts," shall be expressed by the use of the term or symbol which is "money"—and in no other manner.

In fact, a fixed quantity of valuation cannot be expressed in any other way in this country, for the reason that we have no other "word" which we can use for that purpose, and the statute makes the use of the word "Dollar" compulsory "in the public offices and in the courts of the United States." Thus it is apparent that the money of the United States, consisting of the symbol and the requisite numerals, was by the statute appointed to an office in furtherance of the exercise of the taxing power and of the administration of justice; and that the performance of the duties thus assigned to it constitutes its function.

As it has been appointed by law to the performance of no other office, it follows that these constitute its only functions.

(Continued Next Week.)

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