

The Pollytaxers

They prattle in a solemn way
 About "Ability to pay."
 Their little hearts are sorely grieved
 By talk of "Benefits received."
 But what they mean by either phrase
 Is hard to gather in the haze
 Of mystifying verbiage
 That issues from their gilded cage.

(People who believe that many sources of revenue should be drawn upon, may properly be called pollytaxers.)

"You can teach a parrot to say 'Just as good,' but it won't know what it means." This advertisement constantly meets the eye of the traveler on the cars in New York. It is intended as a condemnation of the policy of recommending substitutes. Similarly we find in numbers of pseudo-scientific articles on taxation, that such and such a method of taxation offends against the sacrosanct doctrine of "ability to pay." But the parrots do not know what it means. A sapient student of taxation in Winnipeg discovers that six properties in that city valued at \$1,162,600 are taxed \$27,322,00, or (horrible to relate) \$7,000 more than the net income. The net rents are stated to be only \$20,271.00. There is no attempt in stating the case, to separate value of land and buildings, and therefore we can only guess that these properties are highly valuable land and quite inconsiderable improvements. But if there are people operating a property worth the sum named and they are only getting the return specified, the sooner they cease "to cumber the earth" the better. Can it be regarded as justice or good business policy for the State to discriminate against energy and enterprise, while coddling the dog in the manger, who can't eat the hay and won't let the horses get at it? A man who seeks exemption from taxation because he does not use his opportunities fully resembles the one-eyed man, who sought admission to the circus, at half price, because he claimed he could only see half the show.

Francis A. Walker made it clear that what he meant by ability to pay was potential ability, and assuming the full use of the opportunity, not the absurd concept which has grown up around the phrase. What kind of a scientific tax system could ever be constructed if the State had to assess the citizen according to his ability to pay? Merely to ask the question is to demonstrate the absurdity of the proposal. But, alas! ability to think is even rarer in economic circles than ability to pay—and that is rare enough; any system based on ability to pay means—hell to pay.

OWEN MERRYHUE.

"THE proposition of Henry George will do more to lift humanity from the slough of poverty, crime and misery than all else; and in this I recognize one of the greatest forces working for temperance and morality."

—MISS FRANCES E. WILLARD.

The Frog Republic

REEL ONE

ESOP told the story of the frogs who became tired of self-government and the necessary mental effort involved. Like the human species who came into existence long afterwards, they much preferred to do a hard day's work with pick and shovel than to put in one hour of constructive thinking and they therefore petitioned the stork to do their thinking for them and govern them. They appeased their conscience in so doing by saying that politics is a dirty game.

The stork, of course, had never read Senator John Ingall's poem, "Opportunity," but he nevertheless jumped at the job and in his speech of acceptance, he feelingly expressed his great appreciation of the confidence the frogs placed in his wisdom, integrity and patriotism and, that although he accepted the arduous duties at great sacrifice to himself, he nevertheless felt that duty's call in such a case was imperative.

The frogs soon became alarmed over the strange and unexpected fact that the stork was eating with great relish and gusto a nice, fresh batch of frogs three times per day and that more and more strange storks attended the king's banquets. When these began to grow to high class functions, some of the frogs timidly petitioned the king to limit these functions and to limit the number of guests invited, but the petitioners were thrown into the hoosegow and eaten at the next function. When those who had refused to sign, saw this, they said: "We told you so." Every frog in the pond hoped that he would not be the next one, but as the sun was nice and warm on his log, he did not want to stir and was too lazy to do anything about it, although by this time the stork had grown so lazy and fat that he could easily have been drowned by a combined assault. Instead of acting on the advice of the more daring, they reported these to the stork who promptly included them in his next bill of fare. Some of the other frogs got a "hunch" from this episode and organized royal legions and framed disloyalty charges against other frogs which served the double purpose of saving their own hides and bringing them to the favorable notice of the stork.

When the rebellion broke out, the great majority enlisted under the banner of the stork. They believed him invincible and wanted to be on the winning side. He never had been conquered and they believed that he never would be—besides they held many special privileges under his grant.

Wherever the stork led his battleline, the rebels were driven back with slaughter, but his weight and gout soon compelled him to surrender active command to his subalterns and since these officers had not been permitted to think except under the direction of his leadership, they soon displayed unexpected weakness in command. This proved fatal to the king's campaign and the tide of battle