

# Extracts from Our Contemporaries Showing the Growth of Public Sentiment

## MIGHT WANT TO MEET THE REST OF THE FAMILY

WILLIAM D. KILPATRICK, identified as "Operator and Builder," writes in the *Evening Post* an article condemning tax exemption on new home building.

He starts off with the statement that "the 'housing crisis' never existed" and goes on to denounce what he calls "the offspring of the Single Tax."

Mr. Kilpatrick uses ranting instead of reason, fiction instead of fact, until he says:

"This milk-and-water namby-pamby 'aid to building' has been as effective as the fifth wheel to a wagon."

The reference to a fifth wheel is truly enlightening. Mr. Kilpatrick seems to know about as much about the benefits from tax exemption as he does about "fifth wheels."

The fact is, a fifth wheel is an essential part of the wagon. It is the means by which the wagon is enabled to change its direction, to turn around. A wagon without a fifth wheel would be unmanageable.

That was the case with the building situation. Building construction was going from bad to worse when the fifth wheel of tax exemption was introduced and building took a turn for the better.

If Mr. Kilpatrick is opposed to Single Tax, he would be wiser to keep it out of a discussion of tax exemption. "Calling names" doesn't discredit tax exemption. But if tax exemption is the "offspring of Single Tax," a good many people would be interested in meeting the rest of the family.

New York *Evening World*.

## TAXATION IN ANCIENT EGYPT

DR. CLARENCE S. FISHER, of Philadelphia, who is in charge of an expedition sent by the University of Pennsylvania to excavate the ruins of Thebes, the ancient capital of Egypt, reports the discovery of a most important collection of demotic papyri, containing among other records of King Ptolemy Philadelphus an account of the methods of taxation by which the Egyptian revenues were raised. While those papyri have not yet been fully translated, it is probable that they will show that the collective wisdom of 2400 years ago on the subject of taxation was quite up to the high mark set by modern statesmen and economists.

Thus it is known that to the Egyptians the cat was a sacred animal, regarded with the same reverence that we moderns show to the institution of property. As in some rural communities today the number of dogs kept by a citizen testifies to his social standing, so an abundance of cats showed a prosperous and devout Egyptian. Acting on the theory of the more cats the greater the prosperity of their owner, what can

be more likely than that the cat tax was one of the principal sources of revenue? King Ptolemy doubtless argued that since the chief purpose of government is to encourage industry and thrift, this could best be accomplished by taxing cats, the property of the industrious man, who would have to work harder and save more in order to meet his tax bills. The toiler on his patch of Nile-watered land would be happy at his sixteen-hour-day task as he reflected that even though a large part of his produce went to support the armies sent against Ethiopia, he was being honored by the recognition of his piety and cat-accumulating ability.

It is doubtless from the Egyptians that there was derived the theory, expressed in most modern tax laws, that since the acquisition of property is highly desirable and deserving of public encouragement, the industrious and thrifty man should be given special honors by having a large percentage of his earnings taken in taxes so that he will have an incentive to work still harder. If taxing cats increased the number of those animals and forced their owners to greater efforts, why should not taxes on new buildings, factories, or stores have the effect of encouraging their greater production?

It is expected that the newly discovered papyri will also give some interesting information concerning the peculiar type of ships used by the Greek rulers of Egypt in their trade with Crete, Phœnicia, and other countries. As the Egyptians enjoyed the benefit of a high protective tariff, they did not want any foreign goods brought in, so their ships were designed to carry freight out of the country, but could bring nothing back. If the secret of these ships can be learned it will be of great value to the statesmen at Washington who are wrestling with the problem of building up a merchant marine while enacting a new high tariff law that will make necessary the construction of steamships designed on the Home Market Club plan of encouraging the export trade by shutting out imports. *Christian Science Monitor*.

## THE LABOR QUESTION ALWAYS A LAND QUESTION

THE coal miners threaten a strike. Figures which seem most worthy of credit show that they are idle so much of the time that their earnings are pitifully small.

They doom the men to poverty. A generation of this will turn the whole coal mining industry into a national slum. In many places it is that now.

The real trouble lies in lack of work rather than low wages for the time actually put in. In other words, according to W. Jett Lauck, one of the best informed economists on this subject, the industry is overdeveloped and overmanned.

A surplus of men and of mines is bad for both sides.

Now coal miners are rugged men, used to hard physical